

PROPERTY TAX ACT

of the Province of Ontario.

1888.

A FULL ANALYSIS OF ITS PROVISIONS,

EXPLANATORY NOTE

NOTES ON PRACTICAL, ADMINISTRATIVE AND
ACCOUNTING TOPICS.

1889.

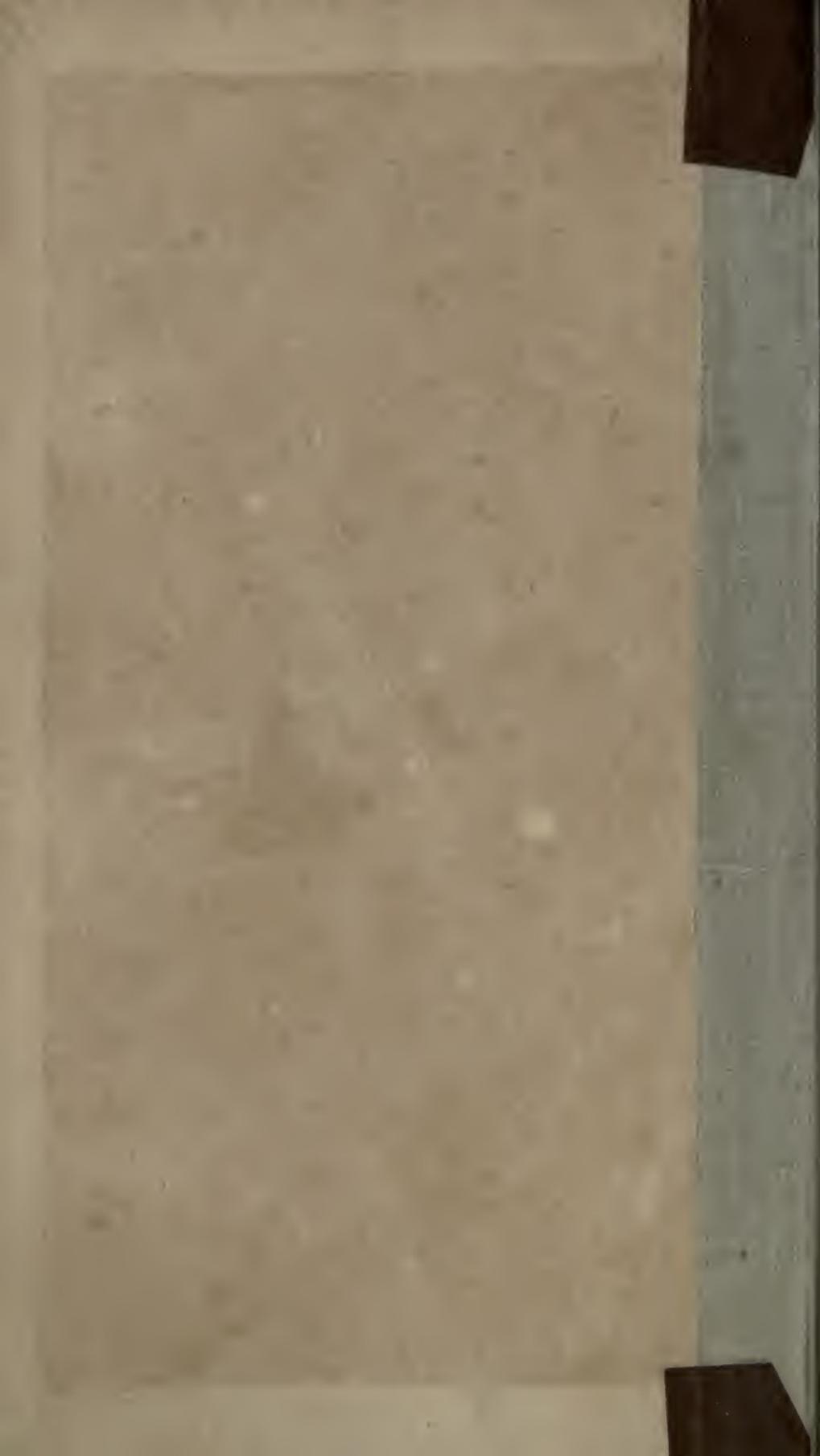
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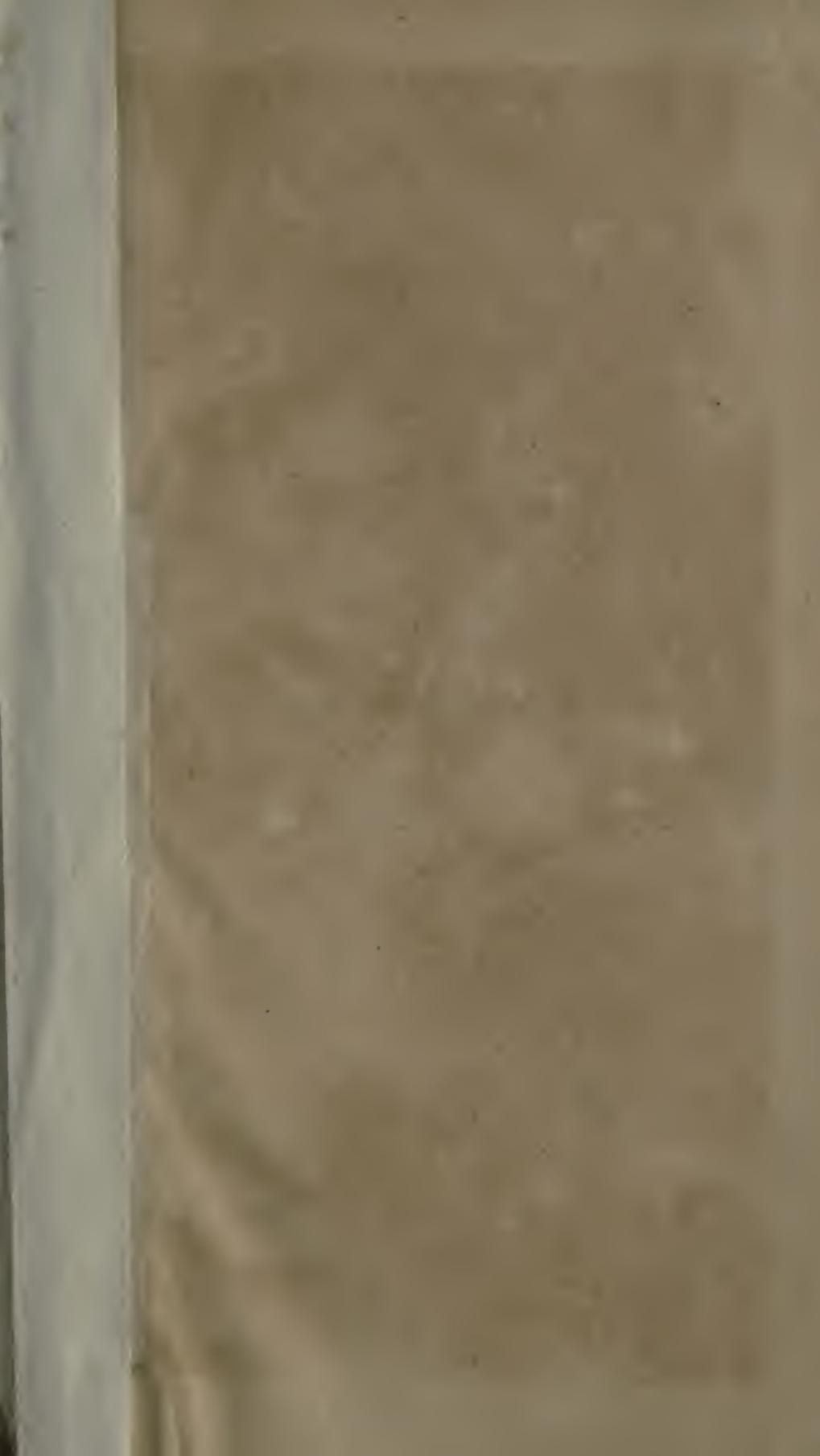
1889.

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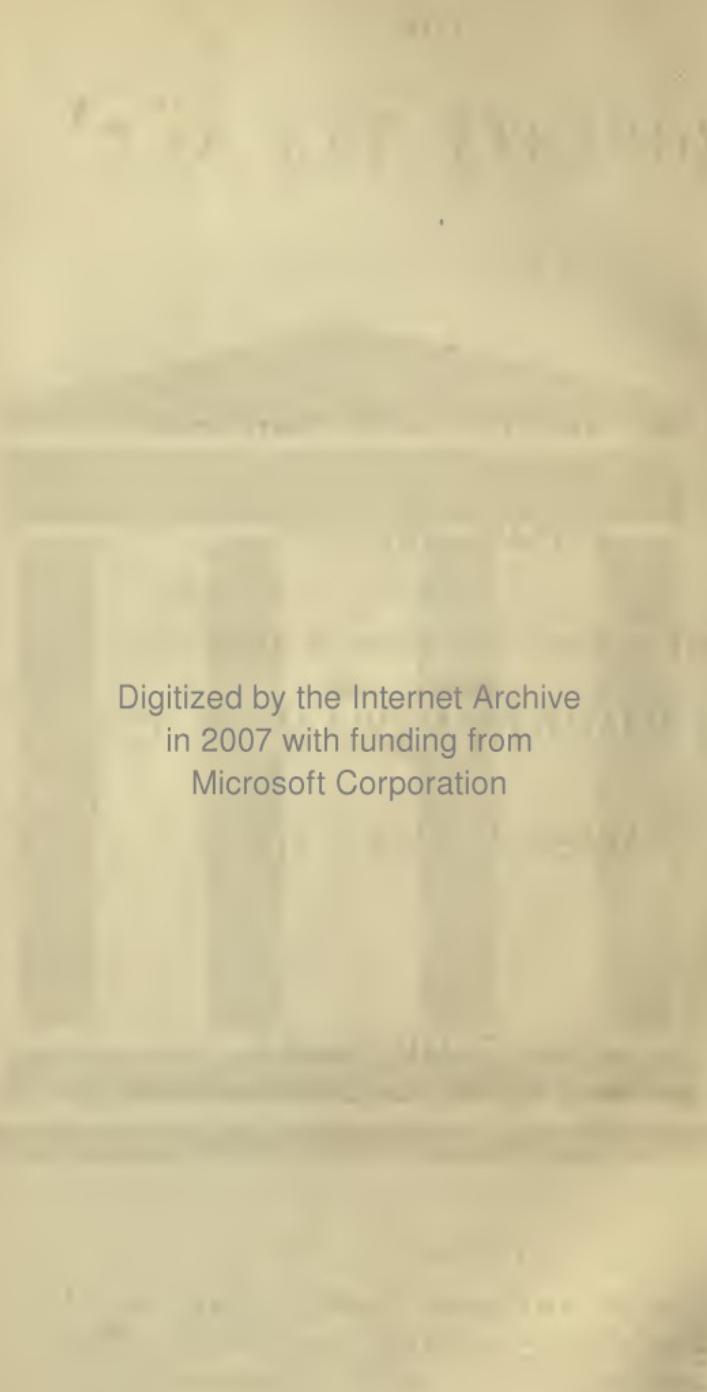
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THE
PROPERTY TAX ACT,

(5 & 6 VICT. CAP. 35.)



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THE

PROPERTY TAX ACT,

(5 & 6 VICT. CAP. 35.)

WITH

A FULL ANALYSIS OF ITS PROVISIONS,

EXPLANATORY NOTES,

FORMS OF PROCEEDING, CASES OF ILLUSTRATION,

A COPIOUS INDEX,

AND

TABLES OF CALCULATION.

BY

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TO

HENRY L. WICKHAM, ESQ.

CHAIRMAN OF THE BOARD OF STAMPS AND TAXES,

THE FOLLOWING PAGES

ARE,

BY HIS PERMISSION,

RESPECTFULLY DEDICATED.

P R E F A C E.

THE present publication has been prepared with a view to assist those on whom will devolve the duty of carrying the provisions of the Property Tax Act, lately passed, into execution, as well as for the information of those parties who may be called upon to pay the duty. The Analysis has been principally taken from a work of a similar nature published in the year 1806, as a Guide to the Property Tax Act then in existence (46 Geo. 3, c. 65).

The Act 5 & 6 Vict. c. 35, has been printed *verbatim*, and such notes added to the several clauses as were thought necessary to elucidate them.

Preface.

In the APPENDIX will be found a variety of cases and examples, pointing out the manner in which the returns, under the circumstances there stated, ought to be made, the deductions which can be claimed, and the principles on which the assessments should be made. And a full and copious INDEX has been added, together with Tables to assist in the computation of the duties.

LONDON, JULY 25, 1842.

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AN ANALYSIS

OF THE

PROPERTY TAX ACT,

5 & 6 VICT. c. 35.

CHAPTER I.

Of the Duty on Lands, &c.—Schedules (A.) and (B.)

FOR all lands, tenements, and hereditaments in Great Britain, in respect of the property, a duty is to be charged after the rate of *seven-pence* for every twenty shillings of the annual value thereof.—5 & 6 Vict. c. 35, sched. (A.)

For all lands, tenements, and hereditaments, in England, in respect of the occupation, a duty after the rate of *three-pence halfpenny* for every twenty shillings of the annual value thereof.—5 & 6 Vict. c. 35, sched. (B.)

For all lands, tenements, and heritages, in Scotland, in respect of the occupation thereof, a duty after the rate of *two-pence halfpenny* for every twenty shillings of the annual value thereof.—5 & 6 Vict. c. 35, sched. (B.)

Provided no rate or duty be taken lower than one penny.—5 & 6 Vict. c. 35, s. 2.

GENERAL RULE.

The annual value shall be understood to be the rent by the year, at which the same are let at rack-rent, if such rent shall have been fixed by agreement, commencing within the period of seven years, preceding the 5th day of April next before the time of making the assessment.—5 & 6 Vict. c. 35, s. 60.

But if the same are not so let at rack-rent, then the annual value shall be the rack-rent at which the same are worth to be let by the year.—*Id. ibid.*

The above rule shall be construed to extend to all lands, tenements, hereditaments, or heritages capable of actual occupation, of whatever nature and for whatever purpose occupied, and of whatever value, except in the properties contained in No. II. and No. III. of schedule (A.)

Where a landlord is subject to a covenant or agreement to pay or satisfy out of the rent reserved all or any parochial rates, taxes, or assessments, which by law are a charge on the occupier, or any composition for tithes; or where any rector, vicar, or other person entitled to any rent, or other annual payment to be made in lieu of tithes, (except a rentcharge confirmed under the Act passed for the commutation of tithes), or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes, or assessments charged on such tithes, rent, composition, or other annual payment; then the annual value shall be estimated exclusive of such payments, to be computed on the amount *bonâ fide* paid by such landlord, or other person aforesaid, in or for the preceding year.—5 & 6 Vict. c. 35, s. 60. No. X. 1.

Where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial taxes or assessments charged thereon, or any compositions for tithes, then the annual value shall be also estimated, exclusive of such payments, to be computed in like manner.—*Id. ibid.*

Where a tenant has covenanted to pay any aids, taxes, rates, or assessments, by law chargeable on the landlord, then the amount thereof, paid in and for the preceding year, shall, in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent or annual value.—*Id. ibid.*

Where the amount of rent reserved in money shall depend, in the whole, or in part, on the price of corn or grain, the estimate of annual value is to be made on the amount payable, according to the average prices fixed in the year preceding the year of assessment, and in the same manner by which the rents have

usually been ascertained between the landlord and tenants.—5 & 6 Vict. c. 35, s. 60. No. X. 3.

Where the whole or part of the rent shall be reserved in corn or grain, then the estimate of the annual value is to be made on the quantity of corn or grain delivered, or to be delivered, in the year of assessment, on the like average price; or where such computation cannot be made, the estimate may be made on the annual value of the lands estimated according to the general rule.—*Id. ibid.*

Where the amount of rent depends on the actual produce, either in respect of the price or quantity, the estimate is to be made on the amount or value of such produce in the year preceding the year of assessment according to the price fixed, and according to the quantity produced in that year, in the same manner by which rents have usually been ascertained between the proprietors and their lessees.—5 & 6 Vict. c. 35, s. 60. No. X. 4.

In Scotland, every estimate of such property shall be made without reference to the cess or tax-roll, or valued rents heretofore used in Scotland or any stent thereon, and shall be made according to the general rule in schedule (A.,) to the best of the belief and judgment of the commissioners, assessors, and others employed in charging the duties.—*Id. ibid.* 5.

An assessment made according to the rent contained in a lease or agreement, is not binding in case such lease doth not express the full consideration, whether in money or value for the demise, or the rent *bona fide* paid for the same; or if the rent reserved is less than the rack-rent, on occasion of repairs or improvements done or to be done by the lessee or assigns; or if the lease or agreement is made in any other respect with intent to conceal the annual value or to diminish the estimate; or if the lease hath been assigned to the tenant, or any former tenant, for any consideration in money or value agreed to be paid.—5 & 6 Vict. c. 35, s. 66.

If upon a demise for years, made in consideration of a rent reserved, and also in consideration of improvements to be made in the lands at the cost of the tenant, it be proved that the rent reserved has been settled on an estimate of the medium annual

value computed for the whole term, in expectation of the progressive improvement of the lands, and is fixed at the same amount in each year on such average, whereby the said rent exceeds the just annual value of the lands as the same were worth to be let at rack-rent at the commencement of the term, then the duty in respect of the property in the lands is to be computed and charged on the amount of the rent received for each year of assessment without variation; and the duty in respect of the occupation is to be charged on the full annual value according to the rack-rent at which the lands are worth to be let by the year, to be ascertained by valuation at the commencement of the first year of assessment in respect of demises made before the passing of the Act, and on demises made afterwards at the commencement of each demise.—*Id. ibid.*

But where, by the lease or agreement, it appears that the premises have been let within seven preceding years, and no other consideration in money than the rent reserved is contained therein, then the estimate may be made on that rent.—*Id. ibid.*

1. *Of the general Deductions allowed.*

The amount charged by the Land Tax Act on the same premises where the charges shall not have been redeemed.—5 & 6 Vict. c. 35, sched. (A.) No. V. 5.

The amount charged by a public rate or assessment, in respect of draining, fencing, or embanking.—*Id. 6.*

In which cases, unless the same is paid by a tenant, there is to be the like deduction from the duties under schedule (A.), as is charged thereon, viz. *seven-pence* in the pound.—*Id. ibid.*

No deductions shall be allowed in any case not authorized by the Act, nor unless an account in writing, signed by the occupiers, stating the nature and amount thereof, shall have been delivered to the assessor within the time, and pursuant to the notice delivered by such assessor; and if any such deductions shall have been made contrary to the Act, or without such account in writing, the surveyor or inspector may surcharge the assessment, and charge therein a sum equal to the amount of duty by which

Analysis.

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the assessment was diminished on occasion of the deduction, which surcharge cannot be annulled, but must stand part of the assessment.—*Id.* No. IV. 14.

2. Of particular Deductions.

To ecclesiastical persons.—The tenths, first fruits, duties and fees of presentations paid in the preceding year.—5 & 6 Vict. c. 35, sched. (A.) No. V. 1.

Procurations and synodals on an average of seven preceding years.—*Id.* 2.

For repairs of collegiate churches and chapels, and chancels of churches, or of colleges or halls, on an average of twenty-one years.—*Id.* 3.

For the parochial rates, taxes, and assessments charged in respect of any rentcharge confirmed under the Act for the commutation of tithes, on the amount paid in the year in which the assessment shall be made.—*Id.* 4.

The allowances in the first, second, or third case may be granted in one sum, either by deducting the same from the assessment upon the party (if any) or by certificate.—*Id.* 6.

No abatement or deduction is to be made from the assessment for the allowances in any of the cases in respect of any charges or payments out of any rentcharge confirmed under the Act for the commutation of tithes, but such allowances shall be granted by certificate.—*Id. ibid.*

The person entitled to any of the said allowances which are directed or authorized to be made by certificate, and which shall not be made by deduction or abatement from the assessment, shall claim such allowance at any time after the expiration of the year of assessment before the commissioners for general purposes in the district in which the property shall be situated.—5 & 6 Vict. c. 35, s. 61.

3. Of other Allowances.

For the public buildings and offices belonging to any college or hall in any of the universities of Great Britain, and not oc-

cupied by any individual member thereof, or by any person paying rent for the same.—5 & 6 Vict. c. 35, sched. (A.) No. VI.

For the repairs of such public buildings and offices, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall.—*Id. ibid.*

For the public buildings, offices, and premises belonging to any hospital, public school, or alms-house, and not occupied by any individual officer or the master thereof whose whole income, however arising, shall amount to or exceed £150 per annum, or by any person paying rent for the same.—*Id. ibid.*

For the repairs of such hospital, &c., and offices belonging thereto, and of the gardens, walks, and grounds, for the sustenance or recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, &c.—*Id. ibid.*

Any building the property of any literary or scientific institution, used solely for the purposes of such institution, and in which no payment is made for instruction by lectures or otherwise, provided the same be not occupied by any officer thereof, or by any person paying rent for the same.—*Id. ibid.*

The said allowances to be granted by the commissioners for general purposes.—*Id. ibid.*

For the rents and profits of lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or alms-house, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes.—*Id. ibid.*

The last-mentioned allowances to be granted on proof before the commissioners for special purposes of the due application of the said rents and profits to charitable purposes.—*Id. ibid.*

Manner of claiming the same.

The allowances are to be claimed and proved by any steward, agent, or factor, acting for such hospital, &c., or other trust for charitable purposes, or by any trustee of the same by affidavit before any commissioner for executing the Act in the district where such person shall reside, and to be carried into effect without vacating, altering, or impeaching the assessments on such properties.—*Id. ibid.*

The allowances are to be certified by the commissioners for special purposes, together with an order for payment directed to the receiver-general of stamps and taxes, or other officer for receipt as hereinafter mentioned.—5 & 6 Vict. c. 35, s. 62.

CHAPTER II.

Of the Duty on enumerated Properties.

The annual value of all the properties hereinafter described shall be understood to be the full amount for one year, or the average amount for one year of the profits received therefrom within the times respectively limited.—5 & 6 Vict. c. 35, sched. (A.) No. II.

First.—Of all tithes taken in kind, on an average of three preceding years.—*Id. ibid.*

Of all dues and money payments in right of the church or by endowment, or in lieu of tithes (not being tithes arising from lands), and of all teinds in Scotland on the like average of three years.—*Id. 2.*

Of all tithes (arising from lands) if compounded for, and of all rents and other money payments in lieu of tithes arising from lands (except rent charges confirmed under the Act passed for the commutation of tithes) on the amount of such composition, rent, or payment, for one year preceding.—*Id. 3.*

To be charged on the person entitled to such tithes or payments, his lessee or tenant, or his or their agent or factor; except in the cases mentioned in the fourth rule of No. 4, schedule (A.)—*Id. ibid.*

In all cases where lands are subject to a rentcharge in lieu of tithes, under the Act passed for the commutation of tithes, and in all other cases where lands in England are not subject to tithes, or to any modus, or composition real in lieu thereof, there shall be deducted out of the duties contained in the schedule marked (B.), a sum not exceeding one-eighth part thereof.—*Id. No. VII.*

In all cases where such lands are subject to a modus, or composition real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one-eighth part of such duties.—*Id. ibid.*

In all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value, for the purpose of charging the duties under schedule (B.), shall be estimated at the rack rent at which the same are worth to be let by the year, as wholly free from tithes, and there shall be deducted therefrom one-eighth, as in the case of tithe-free lands.—*Id. ibid.*

Any person, being lessee and occupier of tithes taken in kind, or being the occupier of the lands from whence such tithes arise, and compounding for the same, shall be charged in respect of the occupation at the rate of *two-pence* for every twenty shillings of the annual value thereof.—*Id. ibid.*

For any compositions, rents, or other payments in lieu of tithes, the assessment may, if the commissioners think fit, be made on the respective occupiers of the land, or on the respective persons liable to the payments.—*Id. No. X. 1.*

Second.—Of manors and other royalties, including all dues and other services, or other casual profits (not being rents or annual payments reserved or charged), on an average of seven preceding years.—*Id. No. II. 4.*

Third.—Of fines received in consideration of a demise or demises of lands or tenements (not being parcel of a manor or royalty demisable by custom), on the amount so received within the year preceding, with a power in the commissioners to discharge such part as shall be proved to their satisfaction to have been applied as productive capital, on which a profit has arisen or will arise, otherwise chargeable for the same year.—*Id. No. II. 5.*

Fourth.—Of quarries of stone, slate, limestone, or chalk, of iron works, gas works, salt springs or works, alum mines or works, water-works, streams of water, canals, inland naviga-

tions, docks, drains, and levels, on the amount of profits in the preceding year.—*Id.* No. III. 1.

Fifth.—Fishings, rights of markets and fairs, tolls, railways and other ways, bridges, ferries, and other concerns of the like nature, from or arising out of lands, on the profits of the year preceding.—*Id.* No. III. 3.

Sixth.—Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.—*Id.* No. III. 2. Subject to the following provisions :

The duty is to be charged on the persons, corporations, companies, or societies of persons, whether corporate or not corporate, carrying on the concern ; or on their respective agents, treasurers, or other officers having the direction or management thereof, or being in the receipt of the profits thereof.—*Id.* No. III. 3.

The duty is to be charged on the amount of the produce or value, and before paying, rendering, or distributing the produce or the value either between the different persons or members of the corporation, company, or society, engaged in the concern, or to the owner of the soil or property, or to any creditor or other person whatever, having a claim on or out of the profits. *Id. ibid.*

The charge is to be made on the profits, exclusively of any lands used or occupied in or about the concern.—*Id. ibid.*

The computation of duty arising in respect of a mine, is to be stated jointly in one sum.—*Id. ibid.*

If any adventurer shall declare his proportion or share in the concern, then he may be charged separately and he may deduct from his profits acquired in one or more of such concerns his loss sustained in any other concerns, provided that loss shall have been duly proved, and doth not exceed the proportion of such adventurer as proved and allowed by the commissioners.—*Id. ibid.*

One assessment only is to be made, on the balance of profit and loss of the adventurer so separating his account, in the place where he shall be chargeable to the greatest amount.—*Id. ibid.*

The amount of each person's share so proved and allowed shall

be deducted from the general assessment of the company or companies to which he shall belong, and the commissioners are to cause the assessments on the companies to be rectified.—*Id. ibid.*

The loss and the proportion of each adventurer is to be proved by the certificate of the commissioners making the assessment.—*Id. ibid.*

Mines which have from some unavoidable cause been decreased, and are decreasing in the annual value thereof, may be charged in the profits of the preceding year; and if they have wholly failed, the assessment may be discharged.—5 & 6 Vict. c. 35, sched. (A.) No. IV. 5.

Seventh.—All other profits arising from lands, tenements, or hereditaments, not in the actual possession or occupation of the party to be charged, and not before enumerated, on a fair and just average of such number of years as the commissioners shall, on the statement of the party to be charged, judge proper to be charged on the receivers of the profits.—*Id. No. II. 6.*

Except such profits as may be liable to deduction.—*Id. ibid.*

If the possession or interest of the party to be charged in respect of the properties enumerated in No. 2 or No. 3, schedule (A.) shall have commenced within the time for which the account is to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest.—*Id. No. IV. 6.*

The duties under schedule (B.) shall be charged, in addition to the duties under schedule (A.), on all the properties therein directed to be charged, according to the general rule on the full amount of the annual value thereof estimated as therein directed.—*Id. sched. (B.) No. VII.*

EXCEPTIONS.

Except a dwelling-house, and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied by virtue of one and the same demise with a farm of lands for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except ware-

houses and other buildings occupied for the purpose of carrying on a trade or profession.—*Id. ibid.*

The profits arising from lands occupied as nurseries or gardens for the sale of the produce, and lands occupied for the growth of hops, shall be estimated according to the rules contained in schedule (D.), and the duty shall be charged at the rate contained in that schedule; and when the said duty shall have been so ascertained, the same shall be charged under schedule (B.), as profits arising from the occupation of lands.—*Id. No. VIII.*

Where the lands occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one-tenth part of such farm, the duty shall be charged together, as for a farm by the general rule.—*Id. ibid.*

NOTE.—*The first assessments under schedules (A.) and (B.) are to remain in force for three years, subject to the provisions contained in the 87th section of the Act.*

CHAPTER III.

On whom the Duties are to be charged, and by whom paid.

On Lands, &c., charged by the general Rule, under Schedules (A.) and (B.)

The duties shall be charged on, and paid by, the occupier or occupiers for the time being, his executors, administrators, or assigns.—5 & 6 Vict. c. 35, s. 63, sched. (B.) No. IX. 1.

The said duties shall, on each assessment, be levied on the occupiers for the time being, without any new assessment, notwithstanding any change in the occupation thereof.—*Id. No. IX. 3.*

Every tenant, on quitting the occupation, shall be liable to the arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied

by the commissioners, and repaid to the occupiers by whom the duties have been paid.—*Id. ibid.*

Every tenant quitting before the time of making the assessment, shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the commissioners.—*Id. ibid.*

The executors or administrators of any tenant, who shall die before the payment of such assessment, shall be liable in like manner as the testator or intestate would have been, if living.—*Id. ibid.*

In case of lands or tenements occupied by the owner at the time of making the assessment, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person who on such death become entitled to the rents and profits, shall be liable to the payment of all arrears of the duty due at the time of the death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment.—*Id. sched. (A.) No. IV. 12.*

If no distress be found on the lands assessed at the time the duties become payable, the collectors may at any time after enter upon the lands and distrain for the duties under schedule (A.)—5 & 6 Vict. c. 35, s. 70.

Partners in the occupation of lands shall not be charged separately, unless personally labouring therein, or in the management; nor in any case where lands are let or underlet without relinquishing the possession by the lessor, or where the lessees shall not be exclusively in possession.—*Id. s. 168.*

For all lands and tenements not let for the period of one year, the assessment shall be made on the landlord; but so as not to impeach the remedy of recovery of the duty from the occupier in default of payment by the landlord.—*Id. sched. (A.) No. IV. 3.*

So the landlord may be charged for dwelling-houses which, with the buildings or offices belonging thereto, and the land occupied therewith, shall be under the annual value of £10.—*Id. ibid.*

Any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged on, and paid by, the landlord or person immediately entitled to the rent.—*Id. No. IV. 7.*

The duty in respect of any house or apartment belonging to Her Majesty in the occupation of any officer, in right of his office or otherwise (except apartments in the royal palaces) shall be charged on and paid by the occupier upon the annual value thereof.—*Id.* No. IV. 8.

When any house shall be divided into distinct properties, and occupied by distinct owners or their tenants, such properties shall be charged distinct on the respective occupiers.—*Id.* No. IV. 13.

All lands or tenements, whether occupied or not are assessable; and for lands, distress may be taken at any time afterwards; but the assessment on houses is to be discharged for such time as they remain unoccupied.—5 & 6 Vict. c. 35, s. 70.

On Particular Properties charged on the Profits under (A.)

The duty on *tithes*, and *compositions* for tithes, and on dues, rents, and other payments in lieu of tithes, are chargeable on the person entitled to such tithes or payments, his lessee or tenant, or his agent or factor.—*Id.* sched. (A.) No. II. 3.

For *compositions*, *rents*, or other payments in lieu of tithes, if the commissioners think fit, the duty may be charged on the occupiers of the lands from whence the tithes arise, and the commissioners may require returns of the value thereof.—*Id.* No. IV. 4.

For the duties charged on *tithes*, the collectors may distrain upon the tithes or any other goods and chattels of the owner, wherever the same can be found.—5 & 6 Vict. c. 35, s. 71.

For the duties assessed on *compositions* for tithes, or any rent, or payment in lieu of tithes, the occupier of the lands, charged with such payments, shall be answerable, and may deduct the same out of the next payment on account thereof.—*Id.* s. 72.

Manors.—The duty is to be charged on the lord or lady, or person renting the same.—*Id.* sched. A. No. II. 4.

Fines on the party by or on account of whom the fines have been received.—*Id. ibid.* 5.

Quarries, *mines*, and *works*, and other concerns from or arising out of lands, the duty is to be charged on the persons and cor-

porations carrying on the concern, or on their respective agents, treasurers or other officers, having the direction or management thereof, or being in the receipt of the profit thereof.—*Id.* No. III. 1, 2.

For the duties assessed on the profits of *manors* or royalties, or of *markets*, or *fairs*, or on *tolls, fisheries*, or any other annual or casual profits not distrainable, the owner or occupier, or receiver or receivers of the profits thereof, shall be answerable for the duties charged thereon, and the receiver may retain and deduct the same out of the profits ; and in every such case the collector may distrain on such persons respectively. 5 & 6 Vict. c. 35, s. 72.

CHAPTER IV.

In what Place the Duties are to be paid, under (A.)

All properties chargeable to these duties shall be charged in the parish or place where the same are situated, and not elsewhere.—5 & 6 Vict. c. 35, sched. (A.) No. IV. 1.

All the lands occupied by the same person or persons shall be brought into every account thereof, required to be delivered by such person or persons, whether occupied as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts, but the charge thereon shall be in each parish or district in proportion to the value of the property situate therein ; of which proportion the occupier shall deliver an account in each parish wherein any part of such lands is situate, and a separate estimate shall be given of lands in the same occupation belonging to distinct owners. If any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, every such occupier, over and above the penalty imposed, shall be charged for the lands so omitted at treble the rate of duty. *Id.* No. IV. 2.

EXCEPTIONS.

Lands held under the same demise or in the occupation of the same person as owner, although situate in different parishes, may be charged in either parish at the discretion of the commissioners, if the said commissioners shall be satisfied that the proportion in each parish, either in respect of quantity, rent or value, cannot be ascertained, in case the whole of the said lands shall be situate in the same district of commissioners; and if the lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside.—*Id. ibid.*

[The commissioners in forming their districts, are to observe the same limits as under the Acts relating to the assessed taxes.—5 & 6 Vict. c. 35, s. 4.]

The profits arising from canals, inland navigations, streams of water, drains or levels, or from any railways or other roads or ways of a public nature, and belonging to or vested in any company of proprietors or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town, or place at or nearest the place where the general accounts of the concern are usually made up.—*Id. No. IV. 1.*

The profits arising from any manor or royalty extending into different parishes, may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held.—*Id. ibid.*

The profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account where the person to be charged under the Act shall reside.—*Id. ibid.*

Mines are to be charged where situate, or where the produce is manufactured.—*Id. No. IV. 5.*

Under Schedule (B.)

The duties under schedule (B.) shall be charged in addition to the duties under schedule (A.) on all the properties directed to be charged according to the general rule, No. I. schedule (A.)

on the full amount of the annual value thereof estimated, according to the general rule as part of the same assessment.—5 & 6 Vict. c. 35, sched. (B.) No. VII.

CHAPTER V.

Of the Duties chargeable under Schedule (C.)

Upon all profits arising from annuities, dividends, and shares of annuities, payable to any person or persons, bodies politic, or corporate, companies or societies, whether corporate or not corporate, out of any public revenue, a duty of *seven-pence* for every twenty shillings of the annual amount thereof, without deduction.—5 & 6 Vict. c. 35, s. 88, sched. (C.)

The duty extends to all public annuities, payable in Great Britain, out of any public revenue in Great Britain or elsewhere, and to all annuities payable in Ireland out of the revenue of the United Kingdom to or for the use or benefit of any person not resident in Ireland, and to all dividends and shares thereof, which shall become payable after the 5th day of April, 1842.
—*Id. ibid.*

The duty is to be assessed by commissioners authorised or appointed for those purposes.—*Id. ibid.*

The commissioners are,—

The governor and directors of the company of the Bank of England, for all annuities payable to the said company at the Exchequer, and the profits attached to the same, and divided amongst the several proprietors; and for all annuities, dividends and shares of annuities, payable out of the revenue of the United Kingdom, and all other annuities, &c., intrusted to the said company for payment, or payable by them.—5 & 6 Vict. c. 35, s. 24.

The governor and directors of the company of the Bank of Ireland, for all annuities, dividends, and shares of annuities, payable by the said company out of the revenue of the United Kingdom for the use or benefit of any persons not resident in Ireland.—*Id. s. 25.*

The governors and directors of the South Sea company, for all annuities payable to them, and the profits attached to the same, and all annuities, dividends, and shares of annuities intrusted to them for payment, or payable by them.—*Id.* s. 26.

The directors of the East India company, for the interest payable on the bonds of the said company, and for all dividends and annuities payable by them.—*Id.* s. 27.

The commissioners for the reduction of the national debt, for all annuities payable by them.—*Id.* s. 28.

The commissioners for special purposes are commissioners for assessing all dividends and shares of annuities payable out of the revenue of any foreign state which shall be intrusted for payment to any person other than and except the several companies aforesaid.—*Id.* s. 29.

With respect to assessments at the bank, South Sea house, and the department of the commissioners for the reduction of the national debt, the persons having the distribution or payment of the annuities are, from time to time, when the payments become due, to deliver to the commissioners accounts of the dividends and the duties chargeable thereon, distinguishing the separate account of each person.—*Id.* s. 89.

The respective commissioners are to make assessments thereon, and transmit the same to the commissioners for special purposes, who are to make out certificates of the amount, and transmit the same to the commissioners for making such assessments.—*Id. ibid.*

Persons receiving annuities or dividends payable at the Bank of Ireland on behalf of persons not resident in Ireland, are to deliver a declaration containing a statement of the amount and description of the stock in respect of which such annuities or dividends are payable, and the name and residence of the persons on whose behalf they require payment thereof; and stating whether such person was resident in Ireland, within the meaning of the Act, when the same became payable.—*Id.* s. 90.

A similar declaration is to be required from persons applying for payment of any such annuities or dividends on behalf of other persons, under power of attorney or other delegated authority; and if the person so applying for payment shall refuse

to make such declaration, the person on whose behalf the demand is made shall be deemed to be not resident in Ireland, and the annuities or dividends shall be charged with the duty accordingly.—*Id. ibid.*

Where such annuities or dividends are payable by the governor and company of the said bank, to or for the use of any person not resident in Ireland, and where the person applying for payment shall refuse to make and sign the said declaration and statement, the commissioners appointed for the purpose shall make assessments thereon, and transmit their certificates thereof in like manner as is directed with respect to assessments on annuities payable out of the public revenue in England.—*Id. s. 91.*

Persons receiving such annuities or dividends without making a declaration, or delivering a false declaration, shall be liable to the payment of treble the amount of the duty, and for any fraudulent omission or contrivance in respect thereof, shall forfeit £100, over and above the treble duty.—*Id. s. 92.*

No person, other than a member of parliament entitled to exemption from the assessed taxes, shall be deemed to be resident in Ireland, within the meaning of the Act, who shall have been absent therefrom for a period or periods equal, in the whole, to six months during the space of a year immediately preceding the day on which such annuities, &c., shall have become payable.—*Id. s. 90.*

In all cases where the duties shall not be assessed and charged on the said annuities, dividends, &c., payable by the Bank of Ireland, to or for persons not resident in Ireland in the manner directed, by reason of the fact of non-residence not having been made to appear to the commissioners in manner aforesaid, the annuities, &c., received or payable in the preceding year shall be accounted for by the parties, and be assessed and charged in Great Britain under the rules and regulations of sched. (D.), whether received in Great Britain or not.—*Id. s. 91.*

Persons entrusted with payments of annuities out of the revenue of any colony or settlement belonging to the crown, are to deliver similar accounts as aforesaid to the commissioners for special purposes, who are to make an assessment thereon.—*Id. s. 96.*

No assessment is required where the half-yearly dividend shall not amount to fifty shillings; but such dividends are to be returned as general profits of the parties receiving them under the 3rd case of sched. (D.) *Id. s. 95.*

The persons intrusted with the payments are to retain and set apart the amount of duty, which retainer is to be considered as payment on the behalf of the persons entitled thereto, who are required, on receipt of the residue of the annuities, to allow such payments, and the persons making them are indemnified for so doing.—*Id. s. 93.*

All moneys so set apart are to be paid into an account at the Bank of England, to be kept with the receiver-general of stamps and taxes.—*Id. s. 94.*

Interest payable out of the public revenue on securities issued at the Exchequer, or other public office, shall be charged under the same rules by the commissioners for assessing the profits of offices in the same department; and the interest payable by the East India company on the bonds issued by them, shall be charged under the like rules by the commissioners appointed for that purpose.—*Id. s. 97.*

The assessors are to compute the duty at the time of payment, and assess the same, and certify the amount to the officer appointed for payment, who is to detain the same, and pay it into the Bank of England to the credit of the receiver-general of stamps and taxes.—*Id. ibid.*

Every person purchasing such security or bond in circulation, with current interest thereon, is empowered to deduct from the interest the proportion of duty which will become chargeable thereon, as if such interest were then due and charged to the duty.—*Id. ibid.*

The like computation and assessment is to be made whenever a new security or bond is issued in exchange for a former security or bond.—*Id. ibid.*

EXEMPTIONS.

First.—The stock of friendly societies established under any Act of parliament relating to friendly societies, provided it shall appear by the rules of any such society deposited with the com-

missioners for the reduction of the national debt, or with the trustees of any savings bank, that the sums assured by such society to any individual or to any person nominated by or to claim under him shall not exceed £200, or the amount of any annuity or annuities granted by such society shall not exceed £30 per annum ; and provided the property, when invested in the public securities in the Bank of England, be duly claimed and proved by an agent or factor, or member on behalf of the society, before the commissioners for special purposes.—5 & 6 Vict. c. 35, s. 88, sched. (C.) 1.

Second.—The stock of any savings bank established or to be established under an Act of 9 Geo. 4, c. 92, arising from investments with the commissioners for the reduction of the national debt, and the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited.—*Id.* 2.

Third.—The stock of any corporation or society, or of any trust established for charitable purposes only ; or applicable by them to charitable purposes only according to the rules and regulations established by act of parliament, charter, decree, deed of trust, or will, and in so far as the same shall be applied to charitable purposes only.—*Id.* 3.

Third.—The stock applicable to the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes, on proof, before the commissioners for special purposes, of such application by any agent, factor, trustee, or member.—*Id. ibid.*

Fourth.—The stock standing in the name of the commissioners for the Treasury.—*Id.* 4.

Fifth.—The stock standing in the name of the commissioners for the reduction of the national debt.—*Id. ibid.*

Sixth.—The stock belonging to Her Majesty, in whatever name vested, and also of any accredited minister of any foreign state, resident in Great Britain.—*Id.* 5.

MANNER OF CLAIMING THE EXEMPTIONS.

All claims to the exemptions of annuities payable out of the revenue of the United Kingdom are to be made to the commis-

sioners for special purposes, at the head office for stamps and taxes, according to the following rules.—5 & 6 Vict. c. 35, s. 98.

The claim is to be made in writing in such form as the commissioners of stamps and taxes shall direct.—*Id. ibid.* 1.

The commissioners may require the same to be verified on the affidavit of such person or persons as they shall think necessary, and they may demand and require true answers on oath to all such questions as they shall think material, from such persons as they shall think proper.—*Id. ibid.*

On the allowance of the exemption the commissioners for special purposes are to give an order for payment of the amount to the claimants, their attorneys, or agents, authorized to receive the dividends.—*Id. ibid.* 2.

If any person shall, with the intention to defraud Her Majesty, falsely or fraudulently make any claim of exemption, either on his own behalf or any other, he shall forfeit 100*l.* and be liable to be assessed in treble duty on the annuities.—5 & 6 Vict. c. 35, s. 99.

*By whom the Duties under Schedule (C.) are to be paid,
and where.*

The duty shall be paid by the persons and corporations respectively entrusted with the payment of the annuities, dividends, and shares therein charged on behalf of the person or persons, corporations, companies, or societies entitled thereto, his, her, or their executors, administrators, or assigns, and where the said annuities, &c. are payable.—5 & 6 Vict. c. 35, ss. 88, 89, 93.

CHAPTER VI.

Of the Duties chargeable under Schedule (D.)

Upon the annual profits or gains arising or accruing to any person or persons residing in Great Britain from any kind of property whatever, whether situate in Great Britain or else-

where, or from any profession, trade, or vocation, whether the same shall be respectively carried on in Great Britain or elsewhere.—5 & 6 Vict. c. 35, s. 1, sched. (D.)

And upon the annual profits or gains arising or accruing to any person or persons whatever, whether subjects of Her Majesty or not, although not resident in Great Britain, from any property in Great Britain; or any profession, trade, employment, or vocation exercised in Great Britain.—*Id. ibid.*

There shall be charged yearly a duty after the rate of *seven-pence* for every twenty shillings of the amount thereof.—*Id. ibid.*

The duty shall extend to every description of property or profits which shall not be contained in either of the said schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in schedule (E.) and not specially exempted from the said respective duties, and shall be charged annually on, and paid by the person or persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, his, her, or their executors, administrators, successors, and assigns, respectively.—*Id. s. 100, sched. (D.)*

FIRST CASE.

Trade, Manufacture, Adventure, or Concern in the nature of Trade, not contained in any other Schedule of this Act, including every Art, Mystery, Adventure, or Concern; except always such Adventures or Concerns, on or about Lands, &c. as are mentioned in Schedule (A.) and directed to be therein charged.

The duty shall be computed on a sum not less than the full amount of the balance of the profits or gains of such trade, &c. upon a fair and just average of three years.—5 & 6 Vict. c. 35, s. 100, sched. (D.) 1.

The balance is to be brought to the end of the year immediately preceding the year of assessment, and to the day of that year on which the accounts of the said trade, &c., have been

usually made up ; or to the 5th day of April preceding the year of assessment.—*Id. ibid.*

In cases where the trade has been commenced within three years, the computation may be made from the period of commencing the trade for one year of that time.—*Id. ibid.*

In cases where the trade has been set up within the year of assessment, the computation may be made as hereinafter directed in the sixth case.—*Id. ibid.*

SECOND CASE.

Professions, Employments, and Vocations.

The duty on employments extends to every service by retainer in any character whatever, whether such retainer be annual or for a longer or shorter period.—*Id. sched. (D.)* Second case, 1.

The duty is to be charged at a sum not less than the full amount of the balance of the profits, gains, and emoluments within the preceding year ending as aforesaid, or on an average as before, in case the profession has been set up within the year.—*Id. 2.*

Deductions allowed in each of the first and second Cases.

First.—For sums expended for repairs of premises occupied for the purpose of such trade, &c., profession, &c., or for sums expended for the supply, or repairs, or alterations of any implements, or utensils, or articles employed for the purpose of such trade, &c.—*Id. sched. (D.)* First case, 3.

The sum usually expended for such purposes according to an average of three years preceding the year of assessment.—*Id. ibid.*

Second.—For debts.—*Id. ibid.*

Such debts as shall be proved to the satisfaction of the commissioners to be bad debts.—*Id. ibid.*

Third.—For any average loss.—*Id. ibid.*

The actual amount of loss after adjustment.—*Id. ibid.*

Fourth.—Such sum as shall not exceed two-third parts of the rent of a dwelling-house, with the appurtenances, part whereof

shall be used for the purposes of trade, as the commissioners shall, on due consideration, allow.—*Id. ibid. Rules applicable to both cases*, 1.

Fifth.—By persons carrying on two or more distinct trades, &c., the loss sustained in any of the concerns against the profit of any other of the concerns.—5 & 6 Vict. c. 35, s. 101.

Sixth.—Any loss connected with and arising out of the trade, &c.

Deductions not to be allowed in either Case.

First.—For the purposes contained in the first article of deductions allowed, no sum beyond the sum usually expended for those purposes.—5 & 6 Vict. c. 35, s. 100, sched. (D.) First case, 3.

Second.—Nor on account of loss not connected with or arising out of the trade, &c.—*Id. ibid.*

Third.—Nor on account of capital withdrawn therefrom.—*Id. ibid.*

Fourth.—Nor for sums employed or intended to be employed as capital in the trade, &c.—*Id. ibid.*

Fifth.—Nor for capital employed in improvement of premises occupied for the purpose of trade.—*Id. ibid.*

Sixth.—Nor on account or pretence of interest that might have been made if such sums had been laid out at interest.—*Id. ibid.*

Seventh.—Nor for debts not proved to be bad debts.—*Id. ibid.*

Eighth.—Nor for average loss beyond the actual amount of loss after adjustment.—*Id. ibid.*

Ninth.—Nor for any sum recoverable under insurance or contract of indemnity.—*Id. ibid.*

Tenth.—Nor for any disbursements or expenses whatever not being wholly and exclusively laid out or expended for the purpose of such trade, &c.—*Id. ibid.*

Eleventh.—Nor for any disbursements or expenses of maintenance of the parties, their families, or establishments.—*Id. ibid.*

Twelfth.—Nor for rent or value of any dwelling-house or

domestic offices except of such part as may be used for the purposes of trade, &c., and not exceeding the proportion before mentioned; nor for repairs of such premises; or the supply, or repairs, or alterations of implements, &c., beyond the sum usually expended, according to the average before mentioned.—*Id. ibid.*

Thirteenth.—No other deductions than such as are expressly enumerated.—5 & 6 Vict. c. 35, s. 159.

Fourteenth.—Nor on account of annual interest, annuity, or other annual payments to be paid out of any profits or gains chargeable by this Act.—*Id. ibid.*

General Rule applicable to the preceding Cases.

The computation of duty in respect of trade, or profession, &c., shall be made exclusive of the profits or gains arising from lands, &c., occupied for the purpose of such trade or profession, &c.—*Id. s. 100. Rules applicable to both cases.* 2.

THIRD CASE.

Profits of an uncertain Annual Value.

These are, first, securities bearing interest, payable out of the public revenue, except securities before directed to be charged under schedule (C.)—*Id. s. 100, sched. (D.) Third case,* 2.

Second.—Discounts.—*Id. ibid.*

Third.—Interest of money not being annual interest.—*Id. ibid.*

Fourth.—Dealers in cattle, and dealers in or sellers of milk, who sustain their cattle by provisions not the produce of lands in their occupation, may be charged on a return of the profits which the commissioners may require, such further sum as, together with the charge in respect of the occupation of the lands, shall make up the full charge on the profits.—*Id. 3.*

The duty is to be computed at a sum not less than the full amount of the profits arising therefrom within the preceding year without any deduction.—*Id. 1.*

Fifth.—All annuities, yearly interest of money, or other

annual payment, whether such payments be payable within or out of Great Britain, either as a charge on any property of the persons paying the same, by virtue of any deed, or will, or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant period. Also where such payment shall be receivable without the deduction allowed by the Act, or made from profits not charged by the Act.—5 & 6 Vict. c. 35, s. 102.

Sixth.—Also all interest of money which shall not be reserved or charged, or payable for one year.—*Id. ibid.*

Seventh.—Where any creditor on any rates or assessments shall be entitled to interest, the officer having the management of the accounts shall be charged with the duty payable on such interest.—*Id. ibid.*

EXEMPTION.

Any corporation, or society, or trustee, for charitable purposes only shall be entitled to the same exemption in respect of any yearly interest or other annual payment chargeable under this schedule, in so far as the same shall be applied to charitable purposes only, as is granted to them respectively in regard to stock or dividends chargeable under schedule (C.)—*Id. s. 105.*

Such exemption to be allowed by the commissioners for special purposes on due proof before them, and the amount of the duties paid in respect of such interest or yearly payment shall be repaid under their order in the same manner as in cases of exemption under schedule (C.)—*Id. ibid.*

FOURTH CASE.

Interest arising from securities out of Great Britain, except annuities arising from a public revenue directed to be charged under schedule (C.)

The duty to be computed on the full sums that have been or will be received in Great Britain in the current year.—*Id. s. 100,* sched. (D.) Fourth case.

FIFTH CASE.

Possessions in Ireland, or in the British plantations in America, or in any other of Her Majesty's dominions out of Great Britain and foreign possessions.

The duty to be computed at not less than the amount of sums received in Great Britain, on an average of three preceding years. Either, first, for remittances from thence payable in Great Britain. Second. From property imported from thence into Great Britain. Third. From money or value received in Great Britain, and arising from property which shall not have been imported into Great Britain. Fourth. From money or value received on credit or on account, in respect of remittances, property, money, or value brought, or to be brought into Great Britain.—*Id. ibid.* Fifth case.

SIXTH CASE.

Any annual profits not falling under any of the foregoing rules, and not charged in any other schedule.

The nature of such profits, and the ground on which the amount shall have been computed, and the average taken thereon (if any,) shall be stated to the commissioners, and the computation shall be made either on the amount of the profits received annually, or according to an average of such period greater or less than one year, as the case may require, and as the commissioners shall direct; such computation and statement to be made to the best of the knowledge and belief of the party.—*Id. ibid.* Sixth case.

On whom the Duties, under Schedule (D.), are to be charged, and by whom paid.

The duty shall be charged annually on, and paid by the person or persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, his, her, or their

executors, administrators, successors, or assigns respectively.—
5 & 6 Vict. c. 35, s. 100, sched. (D.)

In respect of any trade, &c., or any profession carried on by two or more persons jointly, the statement shall be made jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them.

—*Id.* Rule 3.

If any change take place in any partnership, either by *death* or *dissolution of partnership*, as to all or any of the partners, or by admitting any other partner therein, or if any person shall have succeeded to the concern, the duty payable shall be computed according to the profits and gains of the business for the period of three years preceding, notwithstanding such change or succession, unless proof be given that the profits have fallen short, or will fall short, from some specific cause, since the change or succession took place.—*Id.* Rule 4.

The return of the partner who shall be first named in the deed, instrument, or agreement of co-partnership, and who shall be resident in Great Britain, shall be sufficient authority to charge such persons jointly; or where there shall be no such deed, &c., then the return of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, and where the precedent partner shall not be an acting partner, then the return of the precedent acting partner is required.—*Id.* Rule 3.

Where no such partner shall be resident in Great Britain, then the statement shall be prepared and delivered by their agent, manager, or factor resident in Great Britain, jointly for such partners.—*Id. ibid.*

The persons above described are required, under the penalty contained in the Act for default in making returns, to make such return on behalf of himself and the other partner or partners whose names and residences shall also be declared in such return.—*Id. ibid.*

Joint assessments are to be made in the partnership, name, style, firm, or description.—*Id. ibid.*

No separate assessment shall be allowed in any case of partnership except for the purposes of the partners separately

claiming an exemption, as herein directed, or of accounting for separate concerns.—*Id. ibid.*

Any joint partner already returned by such precedent partner, may return his name and place of abode, and that he is such partner, without returning the amount, unless the commissioners respectively shall think proper to require the like returns and the like information and evidence as they may require from the precedent partner.—*Id. ibid.*

In what place the Duties, under Schedule (D.), are to be charged, &c.

Every statement of profits to be charged under this schedule, shall include all and every source and sources so chargeable on the person or persons delivering the same on his or their own account, or on account of any other person or persons; and every person shall be chargeable in respect of the whole of such duties in one and the same division, and by the same commissioners, except in cases where the same person shall be engaged in different partnerships, or the same person or persons shall be engaged in different concerns relating to trade in divers places; in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged.—5 & 6 Vict. c. 35, s. 100. Rule 5.

Every statement on the behalf of any other person or persons, for which such person or persons shall be chargeable as acting in any of the characters of trustee, &c., or on the behalf of any corporation, fellowship, fraternity, company, or society, shall include all and every source and sources chargeable, and shall be delivered in that division where such person or persons, corporations, &c., would be chargeable, if acting on his, her, or their own behalf.—*Id. ibid.*

Every person being engaged in any trade, manufacture, adventure, or concern in the nature of trade, or any profession, employment, or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, &c., shall be carried on, or such profession, &c., shall be exer-

cised, whether such trade, &c., shall be carried on, or such profession, &c., shall be exercised wholly, or in part only in Great Britain, or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern.—*Id. s. 106.*

Where any trade shall be carried on in Great Britain by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize, shall be elsewhere.—*Id. ibid.*

Every person being a householder (and not in trade, &c., as before,) shall be charged by the commissioners acting for the parish or place where his dwelling is situate.—*Id. ibid.*

Every person not being a householder, nor in trade, who shall have any place of ordinary residence, shall be charged by commissioners acting for the parish or place where he shall ordinarily reside.—*Id. ibid.*

Every person not in trade, &c., having two or more houses or places where he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling-house is situate in which he shall be ordinarily resident at the time when the general notices of beginning to execute the Act are to be affixed, or in which he shall first come ordinarily to reside after giving such general notices.—*Id. ibid.*

Every person, not before described, shall be charged by the commissioners acting for the parish or place where such person shall reside at the time of beginning to execute the Act, by giving such general notices; or shall first come to reside, after the time of giving such general notices.—*Id. ibid.*

Every charge made in such parish or place shall be valid and effectual notwithstanding the subsequent removal of the person charged from that parish or place.—*Id. ibid.*

Profits from possessions or securities in Ireland to be charged on persons residing in Great Britain, may be charged where the persons receiving them reside; and any agent, attorney, or factor

receiving the same, is answerable for doing every act necessary to an assessment.—*Id. ibid.*

Persons holding offices in Ireland, or serving in Parliament, are exempted for the money received from Ireland, and are chargeable only for their profits arising in Great Britain.—*Id. s. 107.*

Profits from the colonies of Great Britain, or a foreign country, are chargeable at London, Bristol, Liverpool, or Glasgow, according to which of those places, or nearest which, the profits have been brought into Great Britain.—*Id. s. 108.*

When the produce or profits shall have been imported partly into London, and partly into any of the outports before-mentioned, or shall have been received in such manner by any person within the period of making up the account on which the duty is chargeable, the whole of the duty shall be charged in the city of London.—*Id. ibid.*

When the produce or profits shall have been imported into, or received within the said period wholly in two or more of the said outports, the duty is chargeable at one of such places only, and in one account, and at such place where the major part shall have been imported or received.—*Id. ibid.*

The statements of the said produce or profits are to be delivered to the commissioners acting for each place at which any part thereof shall have been imported or received, who are to transmit the same to the head office for stamps and taxes; and the commissioners of stamps and taxes shall cause such statements to be sent to the commissioners acting for the place where the duty shall appear to be chargeable, who shall accordingly assess the same in one sum.—*Id. ibid.*

Profits arising from the London Docks, and the East and West India Docks, and St. Katherine's Docks, situate in the county of Middlesex, are to be assessed in the city of London.—*Id. s. 109.*

Every person having two residences, or carrying on trades, or exercising professions in two places, or in any place different from the place of his or her ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like accounts, as required to be delivered at the place

of charge, but shall not be liable to any double charge on that account.—*Id.* s. 110.

If any person shall come into a parish wherein he shall not have been before charged for the same year, and it shall not appear that he has been assessed, the commissioners may proceed to assess him in that place, as if he had been there resident at the time of publication of notices.—*Id.* s. 177.

Composition on Assessment for Duties under Schedule (D.)

Persons may compound for the said duties for the period of three years, limited for the continuance of the Act.—5 & 6 Vict. c. 35, s. 143.

Every person desirous of compounding shall deliver the list and statement of his profits and gains, chargeable under the said schedule (D.), in the first year of the Act, to the assessor of the parish in which such profits are chargeable, in order to an assessment being made of the duties thereon by the commissioners for special purposes, together with a notice of his desire to compound.—*Id. ibid.*

When such assessment shall have been made by the said commissioners (any appeal allowed and made against the same having been first determined), the commissioners for special purposes may contract with the party for a composition for the period afore-mentioned, provided such party shall enter into and sign a contract of composition within one calendar month next after the making of the assessment shall be notified to him, and his appeal (if any) shall have been determined.—*Id. ibid.*

The terms of such composition shall be the payment in each year of the said term of the amount of the assessment, with an addition of 1s. for every 20s. of the sum so assessed, which addition shall be made to the assessment for the first year ; and the assessment for each subsequent year shall be a sum equal to the aggregate amount of the first year's assessment, with the additional rate thereon.—*Id. ibid.*

It shall not be necessary for the person who shall so compound to deliver any further list, declaration, or statement of profits

under the said schedule, during the term of composition.—*Id. ibid.*

The contract of composition to be made in the form set forth in the Act, and in two parts, which shall be severally signed by two commissioners for special purposes and by the person compounding, and witnessed and attested by the inspector or surveyor; one of such parts to be delivered to the person compounding, and the other to be transmitted to the head office for stamps and taxes in England or Scotland, as the case may be.—*Id. s. 144.*

If any person compounding shall die, or become bankrupt or insolvent, before the expiration of the term of three years, his contract shall cease and determine on the 5th April next after his death, bankruptcy, or insolvency, save and except as to any instalment of duty which, before that day, shall have become payable, and then remain unpaid.—*Id. ibid.*

Persons guilty of any fraud, in entering into a contract of composition, shall forfeit 50*l.*, and the contract entered into shall become void; and the party shall be charged and assessed as if no such contract had been entered into; and any sum paid in pursuance of such contract shall be forfeited.—*Id. s. 145.*

CHAPTER VII.

Of the Duties chargeable under Schedule (E.)

Upon every public office or employment of profit a duty after the rate of *seven-pence* for every twenty shillings of the annual amount thereof.—5 & 6 Vict. c. 35, s. 1, sched. (E.)

The duty is to be charged on all offices and employments of profit following:—

First.—Any office belonging to either house of parliament, or to any court of justice, whether of law or equity, in Great Britain, the duchy of Lancaster or Cornwall, or any criminal justiciary, or ecclesiastical court, court of admiralty, commissary court, or court martial.—*Id. s. 146.* Rule 3.

Second.—Any public office held under the civil government of Her Majesty, or in any county palatine, or the duchy of Cornwall.—*Id. ibid.*

Third.—Under any commission, on the staff, or in Her Majesty's army, navy, militia, or volunteers.—*Id. ibid.*

Fourth.—Any office held under any ecclesiastical body, whether aggregate or sole.—*Id. ibid.*

Fifth.—Any office held under any public corporation, company, or society, whether corporate or not corporate.—*Id. ibid.*

Sixth.—Any office or employment under any public institution, or on any public foundation, of whatever nature, or for whatever purpose established.—*Id. ibid.*

Seventh.—Any office or employment of profit in any county, &c., or in any city, borough, town corporate, or place, or under any trusts or guardians of any fund, tolls, or duties to be exercised in such county, &c., or city, &c.—*Id. ibid.*

Eighth.—Every other public office or employment of profit of a public nature.—*Id. ibid.*

The duty is to be annually charged on all salaries, fees, wages, perquisites, or profits whatever, accruing by reason of such offices, employments, or pensions, or after deducting the amount of duties, or other sums payable or chargeable on the same by virtue of any Act of parliament, where the same have been really and *bonâ fide* paid and borne by the party, and the assessment to be in force for one year, and levied for such year without any new assessment, notwithstanding a change may have taken place in any such office or employment, on the person for the time exercising the same.—*Id. ibid.* Rule 1.

The perquisites shall be deemed such profits of offices and employments as arise from fees or other emoluments, and payable either by the crown or the subject in the course of executing such offices or employments, to be estimated either on the profits of the preceding year, or on an average of three years.—*Id. ibid.* Rule 4.

All official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits, or on passing the accounts belonging to the office, shall be allowed, on an account thereof delivered to the commissioners.—*Id. ibid.* Rule 9.

Persons resident in Ireland are not to be charged in respect of

any office or employment the duties whereof are necessarily and permanently performed there.—*Id.* s. 148.

Upon every annuity, pension, or stipend payable by Her Majesty, or out of the public revenue, except annuities before charged, a like duty of seven-pence in the pound.—*Id.* s. 1.

To be annually charged on the amount of such annuities, pensions, or stipends, payable, and to be enforced for one year, unless the same shall cease or expire within the year, by lapse, death, or otherwise, from which period the assessment thereon shall be discharged, subject to the like deductions as are mentioned before in respect of offices.—*Id.* s. 146. Rule 1.

No person chargeable by commissioners in a department of office, shall be liable to a penalty for not returning a statement except where the assessor shall have required a return.—*Id.* s. 151.

By whom the Duties under Schedule (E.) are to be paid.

The duties shall be annually charged on and paid by the person or persons respectively having, using, or exercising offices or employments of profit, or to whom annuities, pensions, or stipends are payable.—5 & 6 Vict. c. 35, s. 146, sched. E. Rule 1.

Each assessment in respect of such offices or employments shall be paid for each year without any new assessment, notwithstanding a change may have taken place in such office or employment, by the person or persons for the time having or exercising the same—*Id. ibid.*

The person quitting the employment, or dying within the year, his, her, or their executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his or their successor or successors shall be repaid the sums paid on account of such portion of the year.—*Id. ibid.*

Where any office shall be executed by deputy, he shall, in all cases where he shall be in the receipt of the profits thereof, be

answerable for, and shall pay such assessment as shall be chargeable thereon, and deduct the same out of the profits of such office or employment.—*Id.* s. 153.

Where the salaries, fees, &c., of any office shall be receivable by one or more, for the use of the officers, or as a fund to be divided among them in certain proportions, the officer or officers receiving such salaries, fees, &c., shall be answerable for the duties charged thereon, and shall pay the same and deduct the same out of the funds provided for such respective offices, before any division or apportionment thereof; and in case of refusal or non-payment, shall be liable to distress as the person having the office would be liable, and to all other remedies and penalties contained in the Act.—*Id. ibid.*

Where the Duties under Schedule (E.) are to be paid.

The duties to be assessed for each department of office in the place where the commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere.—5 & 6 Vict. c. 35, s. 146, sched. E. Rule 2.

Every person assessed for his office or employment shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits, or any part thereof, arising from such office or employment, shall be payable elsewhere within or out of Great Britain.—*Id. s. 147.*

All assessments made on any inferior officers, wherever they shall exercise their office or employment, shall be rated accordingly in the same district where such head office shall be established.—*Id. ibid.*

Every officer shall be deemed to belong to, and to be assessed under, the principal officers of that department, by or under whom the appointment was made; and in case the appointment shall be made by an inferior officer in any department, then the officers shall be assessed by the same commissioners by whom such inferior officer shall be chargeable for his office.—*Id. ibid. 1.*

Where any appointment shall be held under the great or privy seal, or royal sign manual; or where any appointment shall be under the hands and seals of the commissioners of the treasury, the officer holding the same shall be assessed in the department where the office shall have been executed.—*Id. ibid.*

Where no appointment shall be made of commissioners in each department, the commissioners for general purposes shall, in their several districts, execute the act in relation to the duties on offices and employments of profit exercised within the same districts respectively.—*Id. s. 33.*

For all public offices in any city, corporation, or cinque port, and for all offices in any guild, fraternity, company, or society, whether corporate or not corporate, within such city, &c., the profits shall be assessed in such city, &c.—*Id. s. 32.*

For all offices or employments of profit in any county, &c., and for all parochial offices, the commissioners for general purposes shall, in their several districts, execute the Act in relation to the duties on offices in such county, &c.—*Id. ibid.*

CHAPTER VIII.

Of charging the Duty by way of Deduction.

Any occupier of lands, being a tenant and paying the duty under schedule (A.) shall deduct so much thereof in respect of the rent payable to the landlord for the time being (all sums allowed by the commissioners being first deducted,) as a rate of *seven-pence* for every twenty shillings thereof would by a just proportion amount unto, which sums shall be deducted out of the first payment thereafter to be made on account of rent.—5 & 6 Vict. c. 35, s. 60, sched. (A.) No. IV. 9.

Where lands are subject or liable to the payment of any rent-charge, whether under the Act for the commutation of tithes or otherwise, or any annuity, fee-farm rent, rent service, quit-rent, feu-duty, teind-duty, stipends to licensed curates, or other rent or annual payment thereupon reserved or charged, the landlords,

owners, or proprietors by whom any deductions or payments shall have been allowed, and the landlords, owners, and proprietors being also occupiers, and charged to the said duties, shall deduct and retain out of every such payment so much of the said duties or payments, on account of the same (the just proportion of the sums allowed by the commissioners being first deducted,) as a like rate of *seven-pence* for every twenty shillings of such payment shall, by a just proportion, amount unto.—*Id.* 10.

Where any mortgagee or other creditor, in any heritable bond or wadset shall be in possession of the lands mortgaged or secured, upon the settlement of the accounts, the duty payable in respect of the amount of the interest shall be taken and allowed as so much money received by such mortgagee, or other creditor, on account of such interest.—*Id.* 11.

In every case where an annuity, yearly interest of money, or other annual payment, is payable out of the profits or gains brought into charge, no assessment shall be made upon the person entitled thereto ; but the whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment.—*Id.* s. 102.

The receivers of Her Majesty, her heirs, and successors, and all landlords both mediate and immediate, their respective heirs, executors, administrators, and assigns, according to their respective interests, and all persons entitled unto such payments, and their respective receivers and agents, shall allow such deductions and payments upon receipt of the residue of the rents and other payments, under the penalty herein contained.—5 & 6 Vict. c. 35, s. 60, sched. (A.) No. IV. 9.

The occupier of lands, and the landlord, owner, and proprietor respectively, and the person charged with the duties, having made such deductions, shall be acquitted and discharged of so much money as if the amount had actually been paid unto the persons to whom the same were payable.—5 & 6 Vict. c. 35, s. 102.

Any person refusing to allow any deduction, authorized to be made out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured

by mortgage or otherwise, shall forfeit for every such offence treble the value of such principal money or debt.—*Id.* s. 103.

If any person shall refuse to allow any deduction authorized to be made out of any rent or annual payment, or out of any annuity above mentioned (save such annual interest as aforesaid,) every such person shall forfeit the sum of £50; and all contracts, covenants, and agreements made or entered into, or to be made or entered into, for payment of any interest, rent, or other annual payment in full, without allowing such deductions as aforesaid, shall be utterly void.—*Id. ibid.*

Exception.—The proprietors or trustees of canals, inland navigations, streams of water, drains, or levels, or from any roads or ways of a public nature, having paid the duties, may either deduct a just proportion thereof from the interest payable to the creditors, or may pay such interest in full, without making such deduction; and the creditors may receive such interest in full, and shall not be liable thereupon to the above penalty.—5 & 6 Vict. c. 35, sched. (A.) No. IV. 1.

Where any trustee, agent, or receiver, guardian, tutor, curator, or committee, shall be assessed for the profits of the persons for whom they so act; or where any chamberlain, treasurer, or other officer of any corporation, company, fraternity, or society, shall be so assessed in respect of such corporation, &c., it shall be lawful for them to retain so much of the money in their hands as shall be sufficient to pay such assessment. And they are respectively indemnified for all payments so made.—*Id.* s. 44.

The corporations, companies, and persons entitled unto annuities, or entrusted with the payment of the annuities, dividends, or shares payable out of any public revenue in Great Britain or elsewhere, shall, on notice of the amount of each assessment, set apart and retain the amount of duty assessed for the purposes of this Act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof, by and on the behalf of those entitled thereto; and all persons so entitled are required, on receipt of the residue, to allow such payments at the rate prescribed; and the corporation and persons entrusted as aforesaid, are acquitted and discharged of so much money as if

the same had actually been paid unto the persons to whom the annuities and dividends belong.—*Id.* s. 93.

Where any interest, annuity, or other annual payment shall be paid out of profits and gains, *bond fide* accounted for, and charged under schedule (D.) without deduction, the commissioners may grant a certificate thereof, which shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to deduct so much thereof as a like rate would amount to, and the persons to whom such interest, &c., shall be paid shall allow such deductions and payments upon receipt of the residue.—*Id.* s. 104.

Where any salaries, fees, wages, or other perquisites, or profits, or any annuities, pensions, or stipends shall be payable at any public office, or by any officer of Her Majesty's household, or by any of Her Majesty's receivers or paymasters, or by any agent employed in that behalf, or where the salaries, fees, wages, allowances, or profits of any officer shall be payable at any other office, then the duties shall be detained and stopped out of the same or out of the money payable in respect thereof, and be applied to the satisfaction of the duties. And when the duties shall be assessed by commissioners in the districts, they shall transmit an account of the amount of duty assessed to the office, where the salaries, &c., are payable, in order that the same may be there stopped or detained.—*Id.* s. 146, sched. (E.) Rule 5 & 6.

Such portion of the duties on offices or pensions as are charged with any sum payable to any other person, shall be deducted out of the sums payable as a like rate would amount unto ; and all such persons, their agents, and receivers, shall allow such deductions and payments upon receipt of the residue.—*Id.* Rule 7.

Such portion of the duties charged on any office executed by deputy or clerk, employed by the principal, and paid by him out of his salary, &c., shall be deducted in like manner.—*Id.* Rule 8.

Where any office or employment is executed by deputy, in the receipt of the profits, he shall be answerable for the duty, and deduct the same.—*Id.* s. 153.

Where the salaries or fees shall be receivable for the use of, or as a fund to be divided among the officers, the officer receiving the same shall be answerable for the duties, and pay the same; and in case of refusal shall be liable to distress, and to all other penalties contained in the Act.—*Id. ibid.*

CHAPTER IX.

Of Exemptions to Persons having Incomes under £150 per annum.

Every person charged or chargeable, either by assessment or by way of deduction, from any rent, annuity, interest, or other annual payment, who shall prove before the commissioners for general purposes, that the aggregate annual amount of his income, estimated according to the Act, is less than £150, shall be exempted from the duties and shall be entitled to be repaid the amount of all deductions or payments on account thereof. Except so much of such duties as he shall or may be entitled to charge against any other person, or to deduct or retain from or out of any payment to which he may be liable.—5 & 6 Vict. c. 35, s. 163.

The annual value of lands or tenements shall be estimated for the purpose of ascertaining the title of persons to exemption, according to the rules and directions contained in the several schedules (A.) and (B.), and the income arising from the occupation of lands and tenements chargeable under schedule (B.) in England, shall be deemed for such purpose to be equal to one-half of the full annual value thereof, and in Scotland to one-third of such annual value, estimated according to the said rules and direction. Where the claimant shall be the proprietor as well as the occupier of any such lands and tenements, the amount deemed to be the income arising from the occupation of such lands, &c., shall be added to the full annual value thereof, and the aggregate amount shall be deemed to be the income of such claimant arising from such lands, &c.; and the

income arising from a lease or composition for tithes shall be deemed to be equal to one-fourth of the annual value of such tithes.—*Id.* s. 167.

Every person separately assessed, or having a separate interest in the profits assessed, may claim an exemption.—*Id.* s. 100.

So coparceners, joint-tenants, or tenants in common of the profits of any property whatever, having declared their respective shares in order to a separate assessment.—*Id.* s. 168, sched. (G.) No. XIII.

So joint-tenants, or tenants of lands in partnership, being in the actual and joint occupation thereof, and entitled to the profits thereof in shares, and personally labouring therein and managing the same.—*Id.* s. 168.

So partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, and personally acting therein, in such cases of separate assessments only.—*Id.* s. 168.

So a guardian, trustee, attorney, agent, or factor, on account of others, may claim on behalf of such others, either where satisfactory proof is given that such others cannot attend in person, or in cases where they may be assessed for others as acting in the character of guardian, &c., to a person under incapacity.—*Id.* s. 170.

MANNER OF CLAIMING TO BE ENTITLED TO EXEMPTION.

The claimant will deliver to the assessor of the parish where he resides, within the time limited for delivering the lists, declarations, and statements required by the Act, a notice of his intention to claim such exemption, together with a declaration and statement signed by him, in such form as may be required. 5 & 6 Vict. c. 35, s. 164.

He must state therein the particular source or sources from whence his income arises, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income will be diminished; and also every sum which he may have charged or may be entitled to charge against any other person, on account of the duty, or which he may have deducted or

retained, or may be entitled to deduct or retain, out of any payment to which he may be liable.—*Id. ibid.*

Every claim to exemption shall be claimed and proved, and the proceedings thereupon shall be had before the commissioners for general purposes.—*Id. ss. 130, 163.*

Every claim shall be made to the commissioners of the district where the claimant shall reside, whether he be personally charged therein or not, except where the whole income of the claimant shall arise from any office or employment, the duties whereon are cognizable before the commissioners of a department of office, or from a pension or stipend; in which case the claim may be made to the commissioners of the department.—*Id. s. 169.*

If the claimant shall be out of Great Britain, the claim may be made by affidavit, stating the several matters required by the Act.—*Id. ibid.*

If any person shall be guilty of any fraud in making such claim to exemption, or shall fraudulently make a second claim for the same cause, he shall forfeit the sum of £20, and treble the duty chargeable in respect of all the sources of his income; and any person aiding or abetting in such fraud shall forfeit the sum of £50.—*Id. s. 166.*

CHAPTER X.

Of Notice to the Party Preparatory to the Return.

Assessors are to cause general notices to be affixed on the door of the church or chapel, and market-house or cross (if any) of the place for which they act; and if such place hath not a church or chapel, or market-house, or cross, then on the nearest church or chapel, requiring all persons who ought to make out and deliver any list, declaration, or statement, to make out and deliver as therein directed, all such lists, declarations, and statements accordingly, within such time as shall be limited by their precept, and not in any case later than twenty-one days from the date of such precept.—5 & 6 Vict. c. 35, s. 47.

Such general notices being so affixed, shall be deemed sufficient notice to all persons resident in such place, and the affixing the same shall be deemed good service of such notice.—*Id. ibid.*

The assessors within the like time are to give notice to every person chargeable to the duties in respect of any property or profits, situate or arising within the limits of the places where the assessors act, or leave the same at his or her dwelling-house or place of residence, or on the premises to be charged by such assessment within such limits.—*Id. s. 48.*

CHAPTER XI.

Of the Account to be returned in pursuance of the Notice.

If any person residing within any parish or place at the time of giving such general notice, or to or for whom such notice shall be given or left; or if any person occupying any property, or engaged in any concern within such limits, shall, after notice, refuse or neglect to make out such lists, declarations or statements, as may be applicable to such person, and as the case may require, and deliver the same as and within the time directed, then a summons shall issue to the party in order that the penalty may be levied, and the commissioners shall proceed to assess the person making such default.—5 & 6 Vict. c. 35, s. 48.

If any person who ought to deliver a list, declaration, or statement, shall refuse or neglect to do so within the time limited, or under any pretence shall wilfully delay the delivery thereof, he shall forfeit £20, and be liable to treble duty on a prosecution before the commissioners, and on a prosecution by information or action in a court he shall forfeit £50, subject to a stay of prosecution in certain cases of trust or agency.—*Id. ss. 55, 56.*

The chamberlain or other officer acting as treasurer, auditor, or receiver of any corporation, company, fraternity, fellowship, or society, is answerable for doing all acts, matters, and things required in order to the assessing such corporations, &c.—*Id. s. 40.*

Trustees, guardians, tutors, curators, and committees of infants, married women, lunatics, and insane persons, and having the management of their concerns, shall be chargeable to the like amount as the infants, &c., would be if capable to act for themselves.—*Id.* s. 41.

Persons not resident in Great Britain, whether subjects of Her Majesty or not, are chargeable in the names of their trustees, &c., agents, or receivers, to the like amount as if resident in Great Britain.—*Id. ibid.*

All such persons are answerable for doing all such acts as are required in order to the assessment.—*Id. ibid.*

Receivers appointed by the Court of Chancery, or by any other court in Great Britain are chargeable to the duties for the property subject to the contingency or in dispute, in like manner and to the like amount as if the title were certain, and not subject to contingency, and answerable for doing all acts necessary to assessment.—*Id. s. 43.*

Married women acting as sole traders, or having separate property, may be charged as sole.—*Id. s. 45.*

If living with her husband, he shall be charged with her estate as part of his own profits.—*Id. ibid.*

The wife of any man absent from Great Britain may be charged as a feme sole, for the money she receives from property out of Great Britain in her own right, and as the agent of her husband for his money received by her.—*Id. ibid.*

Trustees permitting the receipt of profits by the person entitled, also agents of persons of full age residing in Great Britain, are to deliver lists of the names and residence of those persons only, without being required to do any other act, unless the commissioners shall require their testimony.—*Id. s. 42.*

Any person having delivered a statement which he shall discover to be wrong may rectify it; and such person shall not be afterwards liable to the penalty by reason of such wrong statement.—*Id. s. 129.*

If any person shall not have delivered a statement within the time limited, he may deliver a statement at any time before a proceeding be had for the recovery of the penalty, and no pro-

ceeding shall be afterwards had, for the recovery of such penalty.—*Id. ibid.*

If any proceeding shall have been had for recovering such penalty, the commissioners before whom the proceeding commenced may, on due proof to their satisfaction, that no fraud or evasion was intended, stay proceedings, either on the terms of paying or without paying costs; and if proceedings shall have been commenced in a court, the commissioners may certify, that in their judgment no fraud or evasion was intended, and a judge may, on a summary application, stay such proceedings, on such terms as he shall think fit.—*Id. ibid.*

If such a person shall have delivered an imperfect statement, and give sufficient reason why a perfect statement cannot be delivered, the commissioners shall give further time, and so from time to time for the delivery of such statement; and he shall not be liable to a penalty, in case he shall have delivered as perfect a statement as from the nature of the case he was enabled to give.—*Id. ibid.*

FORM OF THE ACCOUNT.

First.—By *occupiers* of lands and tenements.—5 & 6 Vict. c. 35, s. 190, sched. (G.) No. I.

Every statement will distinguish the annual value of each property under some of the following heads:—

1st.—Lands and tenements occupied by them as owners (*a*).

2nd. Lands and tenements which have been let to them at rack rent within seven years (*b*).

3rd.—Lands and tenements let at rack rent before (*c*) the period of seven years.

4th.—Lands and tenements let, but not at rack-rent (*d*).

(*a*) To be estimated on the rent at which they are worth to be let at rack-rent.

(*b*) To be estimated by the actual rent.

(*c*) To be estimated on the rent at which they are worth to be let at rack-rent, but the return must contain both the actual rent and the annual value.

(*d*) To be estimated in the same manner as in the third case.

5th.—The amount at which such lands and tenements are rated to the poor.

6th.—The amount of the composition, rent, rent-charge, or annual payment paid in the preceding year to the rector or vicar, or other person, for tithes (e) of the above.

7th.—Statement (f) whether the lands or tenements be tithe-free in part or in whole, and the amount of any modus or real composition.

8th.—The amount (g) of each deduction claimed in respect of the said lands or tenements.

If any tenant shall wilfully deliver a false account, or wilfully produce a lease or agreement with a fraudulent intent to conceal the annual value of the premises therein comprised, or to diminish the estimate thereon, shall forfeit twenty pounds, and be chargeable in treble duty, computed on the annual value of the premises held, and the inspector and surveyor may surcharge the same.—*Id.* s. 68.

Second.—*By lay impro priators and rectors or vicars, or other ecclesiastical persons.*—5 & 6 Vict. c. 35, s. 190, sched. (G.) No. II.

1st.—The amount of the profits from tithes taken in kind for one year on an average of three years.

2nd.—The amount of dues and money payments in lieu of tithes, not arising from lands by any lay impro priator. And the amount of dues and money payments in right of the church, or by endowment, or in lieu of tithes, not arising from lands by any ecclesiastical person on the like average.

3rd.—The amount of compositions, rents, and payments in lieu of tithes, arising from lands in the preceding year.

Third.—*By every person, corporation, or company, having any of the following concerns, or their agents or officers.*—5 & 6 Vict. c. 35, s. 190, sched. (G.) No. III.

(e) This applies to titheable farms only.

(f) This applies to cases of tithe-free farms. To farms where part is tithe-free, and part subject to tithe. To farms where a modus or real composition, which is in nature of a modus, is payable in lieu of tithes.

(g) See these deductions enumerated, *ante*, pp. iv. v.

The amount of profits from *quarries* of stone, slate, limestone, or chalk, in the preceding year.

The amount of profits from *mines* of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.

The amount of profits from *iron-works*, salt-springs or works, alum-mines or works, water-works, streams of water, canals, inland navigations, docks, drains, and levels.

From *fishings* and rights of markets and fairs, tolls, railways and other ways, bridges, and ferries in the preceding year.

Fourth.—By lords of *manors* or their tenants. The amount of all dues and other services, or other casual profits of such manors or royalties, on an average of seven years, except rents and annual payments.—*Id. sched. (G.) No. IV.*

Fifth.—By receivers of *fines* paid in consideration of a demise of lands or tenements (except customary). The amount of such fines received in the preceding year, or for such lesser period since the interest thereon commenced, and an estimate of the average value for one year.—*Id. sched. (G.) No. V.*

Sixth.—By every person entitled to profits arising from lands, tenements, or hereditaments, not before enumerated.—*Id. sched. (G.) No. VI.*

The amount on a fair average to be made by the commissioners.

Seventh.—By every person carrying on *trade* or manufacture, or any adventure or concern in the nature of trade.—*Id. sched. (G.) No. VII.*

The amount of the balance of the *profits* thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

Eighth.—By every person exercising a *profession*, employment, or vocation.—*Id. sched. (G.) No. VIII.*

The amount of the balance of the profits or gains thereof within the preceding year.

Ninth.—By every person entitled to *profits of an uncertain annual value*.—*Id. sched. (G.) No. IX.*

The full amount of the profits or gains arising therefrom within the preceding year.

Tenth.—By every person receiving, in Great Britain, *interest* from securities out of Great Britain.—*Id. sched. (G.) X.*

The full amount that has been received, or will be received, as far as the same can be computed, within the current year.

Eleventh.—By every person receiving in Great Britain profits from *possessions* out of Great Britain.—*Id. sched. (G.) XI.*

The full net amount annually received therefrom, either by remittances, importation of property, or money or value from property not imported into Great Britain, or on credit, or on account in respect of remittances, property or value, on an average of three preceding years.

Twelfth.—By every person entitled to any *annual profits* not falling under any of the foregoing rules, and not charged by any of the other schedules.—*Id. sched. (G.) XII.*

The full amount thereof received annually, or according to the average directed to be taken by the commissioners, on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken according to the best of the party's knowledge and belief.

Thirteenth.—1st. Declaration by the *precedent acting partner* of the names of the several partners, their respective residences, the place of carrying on the trade or concern, or exercising the profession, and the style and description of the firm.—*Id. sched. (G.) XIII.*

2nd. The like declaration by the *agent*, where none of the partners are resident in Great Britain.—*Id. ibid.*

3rd. Declaration by a *partner* not being the precedent acting partner, of his having been assessed with the firm, describing the same, and the place where the return of the precedent partner was made.—*Id. ibid.*

4th. Declaration by each *partner*, entitled to be separately assessed, describing the firm, and his or her portion of the profits.—*Id. ibid.*

Fourteenth.—Statement of profits of any *office* not chargeable by commissioners specially appointed in the department where the office is held.—*Id. sched. (G.) XIV.*

The amount of the salary, fees, wages, perquisites, and profits

of office in the preceding year, or on an average of three years, as the case shall require.

The like statement to be delivered to the commissioners appointed in the department, if required.

Fifteenth.—A *general declaration* of the truth of the statement, and that the same is fully stated on every description of property or profits, included in the Act, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of the Act.—*Id. sched. (G.) XV.*

Sixteenth.—Lists and declarations in relation to the duty on others.—*Id. sched. (G.) XVI.*

1st. Of the name of every (*a*) *lodger* or inmate in the dwelling-house.

2nd. Of every person in the service or *employ* of any master or mistress, whether in the dwelling-house or not.

3rd. By *trustees*, &c., agents and receivers, of the name and residence of the person for whom they act, and of those joined with them in the trust.

4th. Declaration showing on *whom* the duty is chargeable in respect of such trust.

5th. By the officer of a *corporation* of the proper description of the corporation.

GENERAL RULE.

Where any person before described is answerable for the duty in respect of others, such lists must be delivered, together with the statements of the profits.

Seventeenth.—In cases of discharge, or in order to obtain *exemptions*.—*Id. sched. (G.) XVII.*

1st. Declaration of the amount of value, of property, or profits returned, for which the claimant hath been or is liable to be assessed.

2nd. Of the amount of rents, interests, annuities, or other annual payments liable to deduction, with the names of the payers, and the amount of each payment.

(a) It is essentially necessary that the master of every family should be particular in this direction of the Act.

3rd. Of the amount of interest, annuities, or other annual payments, to be made out of the profits assessed on the claimant, distinguishing each source.

4th. The amount of income derived, according to the three preceding declarations.

5th. Statement of any payment which the claimant may be liable to make, out of which he may be entitled to deduct any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

CHAPTER XII.

Duty of Officers in making the Assessment, &c.

Assessors are to make out an alphabetical list, and deliver the same to the inspector or surveyor of the district (*a*), containing the names of all persons to or for whom the notices have been delivered, and the names of all persons having property or profits chargeable under the Act, within the limits, distinguishing those who have duly made their returns, and those who have omitted to make returns, and the persons who have given notice to be assessed by the commissioners for special purposes, and those who are returned as lodgers or inmates, or as chargeable within, but having a residence out of such limits.—5 & 6 Vict. c. 35, s. 57.

If the assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the inspector or surveyor may at any time afterwards cause such notices to be delivered, and may also from time to time cause the like notices to be delivered to persons coming to reside in the parish, after the expiration of such notices.—*Id. ibid.*

(*a*) This is a most important part of the assessor's and surveyor's duty, and should be strictly attended to, in order to enforce the making assessments in due time, and bringing every person into assessment.

The assessor for every parish or place shall appear before the commissioners, and make oath that the notices required to be delivered by the Act have been duly served, and that general notices have been duly affixed in the manner directed by the Act, and that the list delivered to the inspector or surveyor contains the name of every person to or on whom such notices ought to be delivered ; and for neglect or refusal to do so shall forfeit a sum not exceeding 20*l.*—*Id. ibid.*

The assessors are to receive all lists, declarations, or statements of profits, except statements of profits under schedule (D.), in such cases where the commissioners shall have caused an office to be opened and a person appointed to receive the same.—*Id. s. 49.*

In cases where the parties to be charged under schedule (D.) shall give notice of their desire to be assessed by the special commissioners, the statements are to be delivered with such notice to the assessor, who is to transmit the same to the inspector or surveyor of the district.—*Id. ibid.*

The clerks to the commissioners are to abstract the returns of statements delivered to the commissioners by the assessors, or at their office by the parties into books to be provided for the purpose, such abstracts to contain the names of the parties making such returns and the amount of profits returned by them.—*Id. s. 59.*

All such returns shall be numbered and filed in the office of the commissioners, and carefully kept so long as the accounts of the duties or any part thereof shall remain unpaid.—*Id. ibid.*

Schedules (A.) and (B.)—Assessors.

Assessors are to receive the accounts estimated according to the foregoing rules, and are to examine them, and, if satisfied therewith, may make an assessment on the amount returned.

In the following cases, they shall estimate the annual value of the property to the best of their own judgment, and make an assessment of the same accordingly. 1st. If not satisfied with the account delivered. 2nd. If no return has been made by

any residents. 3rd. If the occupier of an estate is not resident, and has made no return.—5 & 6 Vict. c. 35, s. 64.

In the exercise of that judgment, they are required in every case where the property ought to be estimated by the general rule, that is, by the value at which the property is worth to be let, or the rent where it has been let within seven years, to make their estimate according to the following rules:—*Id. ibid.*

1st. Where the last rate made for the relief of the poor in their parish shall be made throughout by a pound rate on the annual value, as the same would be estimated according to schedule (A.), that is, according to the general rule, the assessment shall be made in the same sums respectively as in such rate.—*Id. No. XI. Rule 1.*

2nd. Where the rate shall be made throughout by a pound rate, on any proportionate part of the annual value, the proportion thereof shall be observed as in the rate; but the assessment shall be made on the same sums respectively, as they would have been estimated at if the rate had been made on the full amount of the annual value.—*Id. ibid. Rule 2.*

3rd. Where properties of different kinds are rated in different proportions of the value, or at different rates, but the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, then the rule of rating lands shall be observed throughout.—*Id. ibid. Rule 3.*

4th. In the cases not falling within the three preceding rules, but where the properties shall appear to the assessors to be rated in the same proportion to each other, though that proportion be not known (to the assessors); then, 1st. They are to ascertain what properties in the parish have been let at rack rent, within seven years in that parish, and make their estimate thereon at such rent. 2nd. The amount contained in the estimates so made is to form a basis for estimating the other properties, of which the rack rent hath not been ascertained. 3rd. They are to make their estimates of such other property in a sum bearing the same proportion, as near as the same can be computed to the amount of the first estimates (on the properties let at rack rent), as the sums at which the other properties are

rated bear to the sum charged in the rate on the property first estimated.—*Id. ibid.* Rule 4.

5th. They are to apportion the sum so estimated on the other properties in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make their assessment accordingly.—*Id. ibid.*

6th: In] cases where the same rule of proportion shall not have been observed in rating different kinds of property, the assessors are to make a separate estimate of each kind of property.—*Id. ibid.*

Where any house, with the offices and lands occupied therewith, shall be under the annual value of 10*l.*, the assessor may, if able, estimate the same either by the before mentioned rules or from his own knowledge, and make an assessment thereon without requiring a return, unless the surveyor or inspector shall object to such estimate and require a notice to be delivered. If the assessor, not having given such notice, shall neglect to estimate the true value and assess the same, he shall forfeit a sum not exceeding 10*l.*—*Id. s. 65.*

The assessors are to make their assessments on all lands, &c. within the limits of the places where they act, and set down therein the just and full annual value of all such lands, &c., estimated in each particular case, according to the Act, with the names and surnames of the occupiers and proprietors thereof, and to deliver the same to the commissioners, together with all returns, as well of such annual value as of the deductions claimed, such returns being first progressively numbered.—*Id. s. 74.*

The assessor being required by the surveyor or inspector, or by the commissioners, shall give notice to the overseer of the poor to produce to the commissioners his books of entry relative to the rates for the relief of the poor, and a copy of the last rate.—*Id. s. 75.*

At such meeting the commissioners are empowered to examine the assessors and overseers on oath touching the proportions between the rates and the value of the properties charged therein; and 1st. Whether the properties, or any and which of them, have been valued therein at the full, or in any and what

proportion of the annual value. 2nd. What ought to be the just proportion between the rates on the different properties therein charged, if the amount or full value had been rated, and the same proportion had been observed throughout. 3rd. What property had been omitted in the rate. 4th. Which of the properties are entitled to be assessed on the profits, or an average of the profits.—*Id. ibid.*

The assessors in Scotland (*a*) are to verify their assessments before the commissioners, and submit to be examined on oath in all matters concerning the same.—*Id. s. 77.*

Surveyors' Duty.

The surveyors or inspectors may rectify the assessments in any particular they think fit, after carefully examining them with the rates of the poor, and may pursue the same rules prescribed for the assessor.—5 & 6 Vict. c. 35, s. 75.

The surveyor or inspector may also at any other time inspect or take copies of, or extracts from the rates for the poor or other parochial taxes, which the officers having the custody of are to permit under a penalty.—*Id. s. 76.*

In cases where the occupier has omitted to deliver an account, or has delivered one which is not satisfactory, the assessors, inspectors, and surveyors having first obtained an order signed by two commissioners, and taking to their assistance a person of skill named in the order, may, after two days' notice to the occupier, at all seasonable times of the day, view and examine any lands or other property in order to make a survey thereof, with liberty to enter upon the lands whether enclosed or not.—*Id. s. 78.*

The surveyor or inspector may object to the assessment, and apply to the commissioners for a revision, suggesting in writing any error, mistake, or fraud in making the same.—*Id. s. 79.*

(a) The assessors in Scotland are authorized to take to their assistance the schoolmaster in the parish for the purpose of making the assessments within their respective limits. sect. 77.

Commissioners' Authority.

Within a reasonable time after the surveyors and inspectors have had the examination of the assessments the commissioners are to proceed to take the same into consideration ; and in case the surveyor or inspector hath made no objection, and they themselves are satisfied that the assessments have been made truly and without fraud, so as to charge the full duty, they shall allow and sign such assessment.—*Id. s. 79.*

If the surveyor or inspector has objected to the assessment, the commissioners may rectify them according to the best of their judgment, so that the duty may be fully charged, according to the intent and meaning of the Act.—*Id. ibid.*

After such assessment (which is subject to appeal and to the surcharge of the surveyor) shall be allowed and signed, the commissioners are to fix the times for hearing the appeals, by giving notice thereof, which may be either, first, by delivering a copy of the assessment to the assessor for the inspection of the parties charged, together with a public notice of the day of appeal to be affixed on the church-door or other public place in the parish ; or, second, by delivering to each party charged the amount of his assessment with a note of the day of appeal.—*Id. s. 80.*

Proceedings upon Appeal.

Upon the hearing of any appeal against an original assessment or surcharge, the appellant shall, in all cases, produce before the said commissioners, a true, perfect, and complete schedule, as directed by the Act, and as the case may require ; and, if required so to do, shall verify the same upon his oath or affirmation.—*Id. ss. 120, 122.*

If, upon any appeal, any dispute shall arise, touching the annual value of any messuages, lands, &c., and the commissioners should deem it necessary that a valuation thereof should be taken by a person or persons of skill, they may direct the appellant to cause such valuation to be made by any person or persons (to be named by the commissioners), and it is lawful

for them to make an assessment according to such valuation ; but, in case the appellant shall not proceed with effect to cause such valuation to be made, the commissioners may proceed to an assessment, according to the best of their judgment.—*Id.* s. 81.

Of decreasing or increasing the Assessment.

If, on such appeal, the occupier shall produce the lease, or shall prove by any lawful evidence, the annual amount of the rent at which the premises are let, the commissioners may, in the following case, abate and deduct from the assessment so much as in their judgment will reduce the rate to a just rate on such rent ; viz. in case such rent hath been fixed by agreement, within the period of seven years, and they shall be satisfied that such lease or agreement doth express the full consideration for the demise, or that the rent *bonâ fide* paid hath been duly shown in evidence, and that such demise is made wholly on consideration of such rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever.—*Id.* s. 82.

If it shall appear to the commissioners that the premises have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, the commissioners may enlarge and increase the assessment to such sum as a like rate on such rent would amount to.—*Id. ibid.*

Whenever, by any flood or tempest, loss shall be sustained on the growing crops, or on the stock or lands demised to a tenant at a reserved rent without fine or other sum paid in lieu of a reserved rent, or the said lands, or any part thereof, shall thereby be rendered incapable of cultivation for any year ; and it shall be proved on oath to the commissioners for general purposes in the district that the owner of the lands hath, in consideration of such loss, abated, or agreed to abate, the whole or any portion of the rent payable for any year, the commissioners may abate the assessment made in respect of the property in such lands, for the same year for which such rent hath been abated, and discharge therefrom the whole or the like proportion of

duty as the owner shall have abated from the rent, and may abate in like proportion the assessment in respect of the occupation of the said lands.—*Id.* s. 83.

Where the loss shall be sustained on the lands of any infant, idiot, lunatic, or other proprietor incapable of consenting to an abatement of the rent, the like relief may be granted in respect of the occupation of the lands.—*Id.* s. 84.

The like relief may be granted where the loss shall be sustained on lands in the occupation of the owner, in respect of the property in, or occupation of the lands.—*Id.* s. 83.

The first assessments under schedules (A.) and (B.) are to remain in force for three years without requiring returns from the parties charged therein for the second or third year, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest in the premises may have happened, subject nevertheless to be varied and altered in the cases mentioned in the 87th section of the Act.

Under Schedule (C.)

The commissioners will, from time to time, when the dividends of annuities become payable, receive from the corporations and persons who have the payment of these dividends, accounts of the several amounts of dividends entrusted to them for payment, and the amount of duty chargeable thereon, distinguishing the separate account of each person, as the same stands in their books. And the commissioners shall from time to time make assessments thereon, and transmit them to the commissioners for special purposes, who are to make out the amount of charge on the respective corporations, &c.—*Id.* s. 89.

The corporations and persons entrusted, are from time to time to set apart and retain the duties by and on the behalf of the persons entitled to the dividends, and to pay the same into the account to be kept at the Bank of England with the receiver-general of stamps and taxes.—*Id.* ss. 93, 94.

The commissioners for special purposes are to receive from every person (other than the governor and company of the Bank of England, the directors of the East India Company, and the commissioners for the reduction of the national debt), intrusted

with the payment of colonial annuities or dividends, accounts of the amounts thereof, and the said commissioners shall make assessments thereon, subject to diminution on occasion of any exemptions to be allowed by them, and give notice of the amount thereof to the persons intrusted with the payments, who are respectively to pay the duty so assessed into the Bank of England to the before-mentioned account.—*Id. s. 96.*

Assessments are to be made in relation to interest payable out of the public revenue on securities issued at the Exchequer or other public office by the commissioners for assessing the profits of offices therein, and in relation to interest payable by the East India Company on their bonds, by the commissioners appointed for that purpose, in the same manner as the commissioners appointed by the Act are empowered to assess the profits from annuities payable out of the public revenue in other cases.—*Id. s. 97.*

The proper officer appointed for the payment of such securities and bonds is to stop and detain the duty, and pay the same into the Bank of England to the before-mentioned account.—*Id. ibid.*

Under Schedule (D.)

All statements of profits (except statements whereon assessments are to be made by the commissioners for special purposes as authorized by the Act) shall be laid before the additional commissioners, or commissioners for general purposes, acting as additional commissioners, who shall appoint meetings for taking all statements delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination thereof.—*Id. s. 111.*

If these commissioners shall be satisfied that any statement hath been *bond fide* made, according to the provisions of this Act, so as to enable the commissioners to charge the full duties; and in case no information shall be given them of the insufficiency of the statement, or no objection be made thereto by the inspector or surveyor, the commissioners shall direct an assessment to be made of the duties on the statement as delivered.—*Id. ibid.*

If any person shall have made default by not delivering a

statement, or if these commissioners shall not be satisfied with the statement, or if any information hath been received of the insufficiency thereof delivered, or any objection shall be made thereto by the inspector or surveyor, then the commissioners may make an assessment in such sum as according to the best of their judgment ought to be charged, subject to an appeal.—*Id.* s. 113.

If the inspector or surveyor shall apprehend the determination of the commissioners to be contrary to the intent of the Act, and shall then declare himself dissatisfied therewith, he may require the commissioners to state specially, and sign the case upon which the question arose, together with their determination thereupon, for the opinion of the commissioners for general purposes, who are to return an answer with their opinion subscribed, according to which opinion the assessment shall be made.—*Id.* s. 112.

The additional commissioners, when they think proper, may refer statements to the commissioners for general purposes without making an assessment, at the same time delivering the case relative to such statement in writing, with any matter in question between them either as to law or fact, and the commissioners for general purposes are to proceed to inquire into the statement, as if the party had appealed to them; and thereupon an assessment shall be made according to the determination of the commissioners for general purposes.—*Id.* s. 114.

The surveyor and inspector may examine the assessments before delivery thereof to the commissioners for general purposes, and if he find any error therein, he may certify it to the additional commissioners, who are, on sufficient cause being shown, to amend it.—*Id.* s. 115.

If the surveyor or inspector object to the amount of duty, he is to state it in writing to the additional commissioners, who are to certify the objection to the commissioners for general purposes, together with their reasons for making the assessment, and any information they shall have obtained; of which objection the surveyor or inspector is to give notice to the party, that he may support the assessment.—*Id.* s. 116.

No assessment made by additional commissioners, or persons

acting as such, shall be delivered to the parties until the expiration of fourteen days after the assessment has been signed by the additional commissioners, and delivered to the commissioners for general purposes, and the inspector or surveyor shall have had notice thereof.—*Id. s. 117.*

The additional commissioners shall cause certificates of their assessments to be made out from time to time, as they shall be completed, and delivered to the commissioners for general purposes, and shall also cause all statements of parties to be at the same time delivered to them.—*Id. ibid.*

Such as are not objected to may be delivered to the parties after fourteen days.—*Id. ibid.*

If the commissioners shall see cause to disallow the objection of the inspector or surveyor to any schedule, or if upon hearing any appeal they shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule (which they may call upon the party to verify upon oath) shall be satisfied therewith, and shall have received no information of the insufficiency thereof, they shall direct such assessment to be confirmed or altered according to such schedule.—*Id. s. 122.*

If the commissioners are dissatisfied with any assessment of additional commissioners, or shall require further information respecting the same, they may put questions in writing to the party, and demand true and particular answers thereto, under the same powers as are hereinafter described in cases of demanding schedules.—*Id. s. 123.*

Upon receiving notice of appeal against an assessment, and upon objections allowed, the commissioners shall direct their precept to the party assessed, directing him to return to them a schedule containing such particulars as they demand, respecting the property of the party, or the trade, &c., or profession, &c., and the balance of the profits, and the amount derived from each source, or respecting the deductions made, according to the statement of particulars contained therein. To which also may be added such questions touching the several matters contained in the assessment, as the commissioners may think necessary.—*Id. s. 120.*

Similar precepts may be issued from time to time at the dis-

cretion of the commissioners, until a complete schedule to the satisfaction of the commissioners be obtained.—*Id. ibid.*

Every precept being delivered to the person to whom directed, or left at his last or usual place of abode, is binding upon him.—*Id. ibid.*

If he shall have removed from the jurisdiction of the commissioners, or cannot be found, or his place of abode be not known, then the precept may be affixed on the door of the church or chapel of the place where the commissioners meet, and shall be binding upon him.—*Id. ibid.*

A return is to be made to the precept within the time therein limited, subject to the penalty of £20, and treble the duty at which the person ought to be assessed.—*Id. ibid.*

The surveyor and inspector may examine the schedules delivered, and may object thereto in writing, giving notice thereof to the party.—*Id. s. 121.*

If the commissioners are dissatisfied with the schedule, or shall require further information respecting it, they may put any questions touching the contents, or any matters which ought to be contained in it; and from time to time issue their precepts demanding true and particular answers to be given to such questions within seven days; and every person is obliged to return such answer within that period, or tender himself before the commissioners to be examined *vivā voce* on such matters.—*Id. s. 124.*

The commissioners may summon any persons whom they think able to give evidence or testimony respecting the assessment made, or to be made, and to examine all such persons on oath or affirmation; and any person refusing or neglecting to appear, or refusing to be sworn, or, being sworn, refusing to answer any lawful question, shall forfeit £20.—*Id. s. 125.*

The oath or affirmation shall be,—“ You swear, that the testimony or evidence to be given by you, shall contain the whole truth, and nothing but the truth, in respect of the matter of the assessment made, (or to be made), on A. B. of —— or of the schedule delivered by A. B. of ——.

“ So help you God.”

[To be subscribed by the witness.]

The party required to give answers, and the party appearing before the commissioners to give evidence, and the clerk, agent, or servant of the party, or other person confidentially entrusted or employed in the affairs of the party, being summoned, shall be permitted to give his answers, either in writing or *vivā voce*, without having taken any oath or affirmation and shall be at liberty to object to any question, and peremptorily to refuse answering the same.—*Id. ibid.*

In such cases of examination, *vivā voce*, the substance of the answers are to be reduced into writing in their presence, and read over to them, and they are at liberty to amend their answers.—*Id. ibid.*

The party is also at liberty to amend the answers given by him in writing.—*Id. ibid.*

Any person on whom an assessment hath been made by the additional commissioners, with which the commissioners for general purposes are dissatisfied; any person from whom any answers in writing, or schedule, hath been received; and any person who hath been examined, *vivā voce*, before the commissioners for general purposes, may severally be required to appear before them to verify their statement, schedule, answers, or examination, on oath or affirmation.—*Id. s. 124.*

Which oath or affirmation shall be,—“ You swear that the contents of your statement (or schedule) are true, to the best of your knowledge and belief, and contain a full and true account of the balance of all your profits and gains chargeable by the Act passed in the fifth and sixth years of Her present Majesty’s reign, for charging profits arising from property, professions, trades, and offices, and of all and every deduction made from your profits or gains in adjusting such balance to the best of your knowledge and belief.—*Id. ibid.*

“ You swear that the contents of your examination, as the same have been reduced into writing, are true.

“ So help you God.”

[To be subscribed by the deponent.]

If the commissioners, with or without such inquiry, shall agree to make an assessment, according to the statement on the

schedule, as the same shall have been returned or amended, they are at liberty so to do, and may require a verification thereof. And, after verification, such assessment shall be final and conclusive.—*Id.* s. 126.

In every instance where the party shall have neglected or refused to return a schedule: where his clerk, agent, or servant, being summoned, shall have neglected or refused to appear before the commissioners, to be examined: where the party, his clerk, agent, or servant, shall have declined to answer any question: where the schedule shall have been objected to, and the objection shall not have been appealed against within a reasonable time: where a person required so to do, shall have neglected or refused to verify his statement or schedule, or the answers or examination: or where the commissioners shall agree to allow the objections, or any of them, made by the surveyor or inspector, the commissioners are required to make an assessment according to the best of their judgment, which is final and conclusive.—*Id.* s. 126.

If any person required so to do by the commissioners for general purposes, shall refuse or neglect to make out any schedule, and deliver the same to the proper persons, or shall refuse or neglect to appear and verify his statement or schedule, he shall forfeit a sum not exceeding £20, and treble the duty at which he ought to be assessed.—*Id.* s. 128.

In every case where the commissioners for general purposes shall have made an increased assessment on the amount contained in the party's statement or schedule, or shall, at any time during the continuance of this Act, discover that any increase ought to be made, whether upon the surcharge of the surveyor or inspector, or from his or their information, or otherwise, they may charge the party in a sum not exceeding treble the amount by which the duties shall have been increased; that is to say, if on refusal or neglect to deliver a statement or schedule, then in treble the amount at which the party ought to be charged in the judgment of the commissioners; and if a statement or schedule shall have been delivered, then in a sum not exceeding treble the amount beyond the amount contained in the statement or schedule, unless it shall appear that the omission did not

proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.—*Id.* s. 127.

If, within or at the end of the year of assessment, any person assessed under schedule (D.) proves to the commissioners for general purposes that his profits, during the year for which the computation was made, fell short of the sum so computed in respect of the same source of profit, the commissioners may amend the assessment, and, if paid, certify to the commissioners for special purposes at the head office for stamps and taxes in England the amount overpaid upon such assessment, and the receiver-general of stamps and taxes, or an officer of receipt, or collector of the duties, or a distributor or sub-distributor of stamps, are to repay it under an order from the last-mentioned commissioners.—*Id.* s. 33.

If the person assessed shall cease to exercise the profession, or to carry on the trade in respect whereof the assessment was made, or shall die, or be bankrupt or insolvent, or from any other specific cause shall be deprived of or lose the profits on which the computation was made, before the end of the year of assessment, application may be made to the commissioners, any time within three calendar months after the end of such year, by the persons assessed, his heirs, executors, administrators, or assigns; and, on due proof of the loss, the commissioners may amend the assessment and direct repayment. But where any person shall have succeeded to the trade of the party charged, no such abatement shall be made unless it be proved that the profits and gains have fallen short from some specific cause since such succession took place, or by reason thereof.—*Id.* s. 134.

If any person shall be overcharged or overrated by any assessment or surcharge, it shall be lawful to appeal to the commissioners for putting the Act in execution, on giving at least ten days' notice thereof to the surveyor or inspector.—*Id.* s. 118.

The commissioners shall from time to time appoint days for receiving appeals, as soon after any assessments shall be returned to them by the additional commissioners as conveniently can be done, and the assessors shall cause notice thereof to be given to the respective appellants, and the meetings of the commissioners

shall be held from time to time, with or without adjournment, within the time limited by the commissioners, and no appeal shall be received after the time limited.—*Id. ibid.*

The commissioners shall cause a general notice to be stuck upon their office, or left with their clerk, and also to be affixed on the door of the church, or chapel of the parish, or place, limiting the time for hearing appeals, within a reasonable time after the cause of appeal, and no appeal shall be heard after that time.—*Id. s. 119.*

In cases of absence from the realm, or sickness, or other reasonable cause, the commissioners may give further time, or allow the appeal to be made by any agent, clerk, or servant, and other proof than the oath or affirmation of the party, of the truth of the several matters required to be proved.—*Id. s. 129.*

In any case in which an appeal is allowed to be made to the commissioners for general purposes, against an assessment of the duties under schedule (D.), or against any objection of the inspector or surveyor to such assessment, or against any surcharge of the said duties, the person assessed or surcharged may, if he thinks fit, appeal to the commissioners for special purposes, upon giving notice thereof in writing to the inspector or surveyor, within the time limited for notices of appeal to the commissioners for general purposes in similar cases.—*Id. s. 130.*

Such appeal shall thereupon be heard and determined by two or more of the commissioners for special purposes, who shall be directed by the commissioners of stamps and taxes to hear appeals in the district in which such appellant shall be chargeable: and the determination of such commissioners for special purposes shall be final and conclusive.—*Id. ibid.*

No person who shall claim the exemption as having an income less than £150 per annum shall be allowed to appeal to the commissioners for special purposes; but every such claim shall be determined by the commissioners for general purposes.—*Id. ibid.*

Any person chargeable to the said duties, under schedule (D.), and who shall not claim the exemption, may require that all proceedings in order to an assessment upon him, in respect of

his profits and gains, chargeable under the said schedule, shall be had before the commissioners for special purposes, provided he shall deliver notice thereof, together with the list, declaration, and statement required by the Act, to the assessor, to be by him transmitted to the inspector or surveyor, within the time limited for the delivery of such lists and statements.—*Id. s. 131.*

The inspector or surveyor shall examine such list and statement, and compute and assess the duties which, in his judgment, shall be chargeable upon the party, and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement, to the commissioners for special purposes.—*Id. s. 131.*

The said commissioners shall examine the same, and make or sign and allow such an assessment as shall appear to them just and proper, subject to appeal by the party, or by the inspector or surveyor objecting to the assessment, in like manner as in cases of appeal against assessments by the additional commissioners; and such appeal shall be heard and determined by the commissioners for special purposes, directed by the commissioners of stamps and taxes to hear appeals in the district.—*Id. ibid.*

If the party, or the inspector or surveyor, shall be dissatisfied with such determination, the commissioners, if required by him, shall state the case, together with their determination, for the opinion of the commissioners of stamps and taxes, who shall state and subscribe their opinion on the case; and the assessment shall be altered or confirmed according thereto, and their decision shall be final.—*Id. ibid.*

All powers and authorities, rules and regulations, which may be exercised or put in force by the additional commissioners, or by the commissioners for general purposes, or by or under their warrant, order, or direction, with relation to the making, signing, or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying, and receiving of the duties, may be exercised and put in force in like manner by the commissioners for special purposes, with reference to any assessment to be made or allowed by them, or any appeal to be heard and determined by them.—*Id. s. 132.*

The commissioners for general purposes are to enter in their books of assessment the several amounts assessed by them under schedule (D.), and transmit accounts thereof, as well as lists of the persons assessed, to the commissioners of stamps and taxes.—*Id. s. 136.*

All assessments so made by them are to be entered in books with the names, descriptions, and residences of the persons assessed, which entries shall be numbered progressively, or lettered, as the commissioners may think proper.—*Id. s. 137.*

As to Composition Assessments.

The assessors are to receive from persons desirous of compounding the list and statement of their profits and gains chargeable under the said schedule (D.), in the first year of the Act, in order to an assessment being made of the duties thereon by the commissioners for special purposes.—*Id. s. 143.*

When such assessment shall have been made (any appeal allowed and made against the same having been first determined), the said commissioners may contract with the party for a composition for the period of three years, provided such party shall enter into and sign a contract of composition within one calendar month next after the making of the assessment shall be notified to him, and his appeal (if any) determined.—*Id. ibid.*

The composition duty of one shilling for every twenty shillings of the sum so assessed, shall be added to the assessment for the first year; and the assessment for each subsequent year shall be a sum equal to the aggregate amount of the first year's assessment, with the additional rate thereon.—*Id. ibid.*

If the party shall neglect or refuse to enter into and sign the contract of composition within the time limited, the assessment, without the additional rate, shall be collected and levied in like manner as any other assessment.—*Id. ibid.*

The contract shall be an authority to the commissioners for special purposes for making an assessment upon the party compounding for each year of the term in the amount specified in the contract; but whether such assessment be made or not, the amount to be paid by the party according to the contract shall be recoverable as a debt to Her Majesty.—*Id. s. 144.*

If any person compounding shall die, or become bankrupt or insolvent, before the expiration of the term of three years, the composition assessment is to cease and determine on the 5th April next after his death, bankruptcy, or insolvency.—*Id. ibid.*

Persons guilty of any fraud, in entering into composition, shall forfeit £50, and the contract entered into shall become void; and the party shall be charged and assessed as if no such contract had been entered into; and any sum paid in pursuance of such contract shall be forfeited.—*Id. s. 145.*

Under Schedule (E.)

The assessors under this schedule, in all the departments where commissioners are appointed, are to make the assessments on the full and just value of all offices and employments, and of all pensions and stipends, and the several sums of money charged on the respective persons by name in the enjoyment of those profits.—*Id. s. 156.*

They are strictly enjoined and required, with all care and diligence to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments, and all persons entitled unto any pensions or stipends.—*Id. ibid.*

Every assessor shall have free access to all documents and papers whatever in their respective offices, touching the salaries, fees, wages, perquisites, and profits, and the amount of the pensions and stipends, and may, whenever necessary, require returns from the parties themselves.—*Id. ibid.*

In cases where persons holding offices or employments, or being entitled to any pension or stipend, shall claim exemption, the commissioners are nevertheless to set down in the assessment the names of such persons, and the annual value of such offices, pensions, &c.; and the merits of the claim to exemption shall be heard and determined under the regulations of the Act with respect to other assessments.—*Id. s. 152.*

The proper officers, or their deputies, and the receivers and paymasters in every department, and any agent or agents by whom salaries, &c., are payable, shall, on request of the assessors, deliver to them, gratis, true accounts of all such salaries, &c., and if they shall not be satisfied therewith, they may require

the parties to prepare and produce to them, within the like period as is limited for returns of other accounts by the Act, lists of the salaries, profits of their offices, &c., which returns such officers shall make under the penalties contained in the Act.—*Id.* s. 154.

The commissioners, on bringing in the certificates of assessment, are to set their hands thereto.—*Id. ibid.*

The commissioners are to cause duplicates to be made thereof, and deliver the same to the collectors with warrants to collect the duties.—*Id. ibid.*

When the duties on salaries, &c., in any public office shall be detained and stopped out of the same, the commissioners are to cause like duplicates to be delivered to the proper officers in the respective offices, who are to be answerable for the same.—*Id. ibid.*

When the duties cannot be stopped, the commissioners, in case of nonpayment, are to certify the same to the commissioners of the district where the party resides, who are to issue their warrants to the collectors to levy the same.—*Id. s. 155.*

CHAPTER XIII.

The Duty of Officers in granting Exemptions and Allowances.

The assessors cannot receive any claim unless it is delivered within the time limited by the Act for making returns of the duty.—5 & 6 Vict. c. 35, s. 164.

The commissioners may, for special cause assigned, allow further time for delivery of such claims.—*Id. ibid.*

The assessor is required to transmit the notice, declaration, and statement of the party to the commissioners.—*Id. ibid.*

In every case where the surveyor or inspector shall not object to the declaration within forty days, or such further time as the commissioners, on just cause, shall allow to him to make such objection, they may grant the exemption, and discharge the assessment made on the party, either in his own name or in the name of his lessee, or tenant, within their district—*Id. ibid.*

If the party is assessed or liable to be assessed in any other district, the commissioners are to certify to the commissioners of stamps and taxes the allowance of such exemption, and the last-mentioned commissioners are to direct the assessment made upon any property or profits of the claimant, either in his own name or in the name of his lessee or tenant, in any other district to be discharged.—*Id. ibid.*

In case the inspector or surveyor shall object to the claim, in writing, suggesting that he has reason to believe that the income of the claimant, or any other particular required by the Act to be set forth in the declaration and statement, is not truly set forth therein, the merits of the claim for exemption shall be heard and determined upon appeal before the commissioners for general purposes, and such commissioners shall issue all necessary certificates thereon.—*Id. ibid.*

If it shall be proved to the commissioners that any person whose claim for exemption has been allowed has been charged to, or has paid any of the duties by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, or that he has been assessed and has paid the duties in respect of any annuity, dividend, pension or stipend, payable to him out of the public revenue of the United Kingdom, the commissioners shall certify what have been so proved to the commissioners for special purposes at the head office for stamps and taxes in England, and thereupon the last-mentioned commissioners shall issue to the claimant an order for repayment of the amount of the duties certified to have been paid.—*Id. s. 165.*

Special Allowances and Exemptions.

Allowances made under schedule (A.), No. 5, to ecclesiastical bodies, &c. The commissioners for general purposes are to certify the particulars and amount thereof to the commissioners for special purposes, at the head office for stamps and taxes in England, who are thereupon to grant an order for the payment of such allowances.—*Id. s. 61.*

Allowances or exemptions under schedule (A.), No. VI., for the duties charged on colleges or halls in the universities, or on hospitals, public schools, or almshouses, in respect of the public buildings and offices, &c., belonging thereto, or for repairs thereof; also buildings belonging to literary and scientific institutions. Such allowances are to be granted by the commissioners for general purposes in their respective districts.—*Id. sched. (A.) No. VI.* 90.

Allowances under schedule (A.), No. VI., in respect of the rents and profits of lands, tenements, and hereditaments belonging to hospitals, public schools, or almshouses, or vested in trustees for charitable purposes. The commissioners for special purposes are to grant such allowances on proof before them of the due application of the said rents and profits to charitable purposes only, and are to give a certificate thereof, together with an order for payment of the same.—*Id. s. 62.*

Exemptions from the duties on annuities, dividends, &c., under the rules contained in schedule (C.) The commissioners for special purposes at the head office for stamps and taxes, on the claims being duly verified as required by the Act, are to allow such exemptions and grant an order for payment of the sums retained.—*Id. s. 98.*

Exemptions to charitable institutions, in respect of any yearly interest or other annual payment chargeable under schedule (D.) The commissioners for special purposes aforesaid are to grant such exemptions on due proof before them, and are to give an order for repayment of the duties.—*Id. s. 105.*

The before-mentioned order in each case is to be directed to the receiver-general of stamps and taxes, or to an officer of receipt or collector of the district, or to a distributor or sub-distributor of stamps.

The receiver-general of stamps and taxes, or other officer as aforesaid, is required, on production of such order, to pay the amount so certified, taking the party's receipt for the same by indorsement on the certificate.—*Id. ss. 61, 62, 98, 105, 165.*

CHAPTER XIV.

Of the Power of Surcharge.

Every assessment (under schedule (D.),) made after verification of the statement or schedule, is final and conclusive as to the matters contained in such statement or schedule.—5 & 6 Vict. c. 35, s. 122.

An assessment made by commissioners for general purposes, according to the best of their judgment, in the cases mentioned in pages 129, 130, is final and conclusive.—*Id.* s. 126.

The surveyor or inspector shall be at liberty to inspect and examine all and every the assessments, as well before as after the commissioners have allowed them ; and every person in whose custody such assessments may be is required, upon the request of such surveyor or inspector, to produce the assessments, and such surveyor or inspector is authorized to take charge of the same, until he shall have taken such copies or extracts therefrom as may be necessary ; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty shall forfeit 50*l.*—*Id.* s. 161.

If such surveyor or inspector shall find or discover that any person or corporation who ought to be charged with the said duties, or any of them, shall have been omitted to be charged therewith, or shall have been underrated in the assessment, or that any person, or that the officer of any corporation, being required so to do, hath neglected or refused to make a return, or that the assessors have neglected to require a return, in any case where a return ought to have been required, so that they shall not be charged to the amount which ought to have been paid, then the surveyor shall certify the same in writing under his hand, together with an account of every default, and the full amount of duty which ought to have been paid, by way of surcharge, to two or more of the commissioners, for executing the Act in relation to the duties on which the surcharge shall be made, in the manner and subject to the rules and regulations contained in the Acts 48 Geo. 3, c. 141, and 50 Geo. 3, c. 105.—*Id.* s. 161.

Upon every surcharge allowed upon appeal by the commissioners, upon the certificate of the surveyor or inspector, in the cases where no declaration hath been delivered, as is required by the Act 50 Geo. 3, c. 105, or where the commissioners are dissatisfied with the same, the assessment shall be in treble duty, to be added to the assessment and collected therewith, and paid to the officer of receipt, to the use of Her Majesty.—*Id. s. 162.*

Upon every appeal, if the declaration before required shall have been delivered, and if the commissioners shall be satisfied therewith, and shall be of opinion there was any reasonable cause of controversy on the part of the appellant, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act to defraud the revenue, the same commissioners who have determined the appeal, although they confirm or allow the surcharge, or a part thereof, may at the same time remit and strike off the whole or any part of the treble duty.—*Id. ibid.*

CHAPTER XV.

Of Payment.

The duties *in England* shall be payable quarterly, viz., on or before the 20th June for the first quarter; on or before the 20th September for the second quarter; on or before the 20th December for the third quarter; on or before the 20th March for the fourth quarter of every year.—5 & 6 Vict. c. 35, s. 176.

The duties *in Scotland* shall be payable half yearly, viz. on or before the 20th September for the first half year, and on or before the 20th March for the last half year.—*Id. ibid.*

If it shall happen that the Act cannot be executed previous to the time appointed for payment, the commissioners executing the Act, who shall have made or allowed any assessment after the time appointed for such payment, which they shall be competent to do when necessary, may settle at what time, and in

what proportions, the instalments, of which the time for payment hath elapsed, shall be paid, regard being had to the time of payment of instalments then to come in the year of assessment, so that on every quarterly day of payment the amount of two quarterly payments be made, until all arrears, either for that or any former or subsequent year shall have been completed.—*Id.* s. 175.

The respective commissioners are required, within one calendar month after the first day of hearing appeals (all appeals then made being first determined), to deliver to the respective collectors duplicates of the assessment of the duties, together with their warrants for the speedy and effectually levying and collecting the duties, as the same become payable, by quarterly instalments, distinguishing the amount charged on each of the schedules; and such part thereof as shall not be levied and collected, according to the directions of the Act, shall be recoverable as a debt to Her Majesty, with full costs of suit, and all charges attending the same.—*Id.* s. 172.

Payment of Duties under Schedule (D.)

The person charged under this schedule may declare his intention to pay the duty assessed to the proper officer for receipt within the time limited for payment.—*Id.* s. 137.

If the commissioners are satisfied with the declaration, they are to deliver a certificate to the party specifying the amount of the annual payment, under a letter or number, without the party's name or description, which will entitle the party to pay the amount according to his declaration, taking a receipt for such payment.—*Id. ibid.*

The receipts so taken are to be delivered to the commissioners, or their clerk, before the times when the duties are payable, taking a receipt for the same, which last receipts are in discharge and satisfaction of so much of the assessment as hath been paid.—*Id.* s. 140.

On failure of such payment, and also in all cases where the aforesaid declaration shall not be delivered, the commissioners are to deliver a duplicate of the (nett) assessment to the col-

lectors, with the names and descriptions of the parties charged therewith, together with their warrants for collection.—*Id.* s. 138.

Any person who hath had notice or a certificate of his assessment may, on production thereof to the receiver-general, or officer for receipt, pay the amount, or any part, not less than the amount of two instalments, to the receiver-general, or officer for receipt, who is authorized to allow a discount of 4*l.* per cent. on the sum so paid in advance, and he will receive a certificate of such payment and the allowance made him, which certificate may be delivered to the commissioners in discharge of the assessment.—*Id.* s. 141.

In every case where an assessment shall be made by the commissioners for special purposes they are to notify the amount to the party assessed, who shall pay the same to the receiver-general of stamps and taxes, or the proper officer for receipt in England and Scotland, at such times and in such manner as the said commissioners shall direct.—*Id.* s. 131.

In default of such payment the commissioners are to deliver a duplicate of the assessment to the collector of the parish where the party shall reside, with their warrant for levying the same.—*Id. ibid.*

If an assessment hath been decreased on appeal, on account of a diminution of profits or loss of the source of profit (see the chapter on Appeal), and the duty hath been paid, the commissioners may certify the same to the commissioners for special purposes at the head office for stamps and taxes in England, who shall issue an order for repayment of such sum as shall have been so overpaid, directed to the receiver-general of stamps and taxes, or to an officer for receipt; on production of which order the receiver-general or officer for receipt will repay the amount by which the assessment has been reduced.—*Id.* s. 133.

Double Assessment.

If by any error an assessment or any part thereof be made on profits arising from property or an office which is otherwise charged, the commissioners for general purposes, on due proof

thereof to their satisfaction, may cause such double assessment to be vacated.—*Id. s. 171.*

Whenever it shall be proved to the satisfaction of the commissioners of stamps and taxes that any such double assessment hath been made, and hath not been vacated, and that payment of both assessments hath been made, they are to direct the receiver-general of stamps and taxes, or any officer of receipt, to repay to the party the sum erroneously assessed and paid.—*Id. ibid.*

CHAPTER XVI.

Repayment of Duty in Satisfaction of Exemptions, &c.

If any person whose claim to exemption has been allowed has been charged to and paid the duties, by way of deduction from any rent, annuity, interest, or other annual payment, or has been assessed and paid the duties in respect of any annuity, dividend, pension, or stipend payable to him out of the public revenue, the commissioners for general purposes are to certify what shall have been so proved before them to the commissioners for special purposes, at the head office of stamps and taxes in England, specifying the amount and the nature of the payment out of which, and the name and abode of the person by whom, such deduction shall have been made; also the amount and description of the annuity, dividend, &c., in respect of which such claimant has been assessed, and the duties paid.—5 & 6 Vict. c. 35, s. 265.

The last-mentioned commissioners are thereupon to issue to the claimant an order for repayment of the amount of the duties certified to have been paid.—*Id. ibid.*

Such order is to be directed to the receiver-general of stamps and taxes, or to an officer for receipt, or collector of the duties, or to a distributor or sub-distributor of stamps, and shall authorize the receiver-general or other officer to repay to such person the amount certified as having been paid by him.—*Id. ibid.*

When allowances shall have been granted by the commis-

sioners for general purposes, under schedule (A.) No. 5, to ecclesiastical persons, &c., and which shall not have been made by deduction or abatement from the assessment, they are to certify the particulars and amount thereof to the commissioners for special purposes, who are to give a like order for payment of the amount.—*Id.* s. 61.

Whenever the special commissioners shall have allowed any exemption in respect of any funded property applied to charitable purposes, they are to give a like order for payment thereof to the claimants, or their authorized attorneys or agents.—*Id.* s. 98.

Whenever an allowance is granted by the last-mentioned commissioners for rents of lands applied to charitable purposes, or belonging to hospitals, schools, and almshouses, they are to give a certificate thereof, with a like order for payment of the duties so allowed.—*Id.* s. 62.

The said commissioners are to give a like order for repayment in cases where an exemption has been allowed by them to charitable institutions in respect of any yearly interest, or other annual payment, chargeable under schedule (D.)—*Id.* s. 105.

When an abatement shall have been allowed to any person charged under schedule (D.) on account of a diminution of his profits and gains, the commissioners by whom the assessment was made are to certify to the commissioners for special purposes, the amount of any sum overpaid upon the assessment, and the last-mentioned commissioners are to issue an order for repayment thereof.—*Id.* s. 139.

Where any person shall have been doubly assessed by error or mistake, the commissioners of stamps and taxes, on being satisfied thereof, and that payment has been made of both assessments, are to order the repayment of the sum so erroneously assessed and paid.—*Id.* s. 171.

CHAPTER XVII.

Allowances to Officers.

The commissioners for special purposes, inspectors, surveyors, and other officers are to have such salaries and allowances for their services as the commissioners of the treasury shall settle and appoint.—5 & 6 Vict. c. 35, s. 183.

The assessors and collectors shall have threepence in the pound for the money they shall pay to the officer of receipt, to be divided in each separate collection between the assessors and collectors, in equal proportions.—*Id. ibid.*

For the careful writing and transcribing the assessments, warrants, estreats, and duplicates in due time, and for the due, speedy, and effectually executing all matters and things directed to be performed under the commissioners, and for the bearing and sustaining all incidental expenses attending the execution of the Act, under the direction of the commissioners ; the clerk who shall perform the duties of the office within the respective times limited, and shall have borne and sustained such incidental expenses, shall, by warrant of two commissioners, have and receive from the officer of receipt twopence in the pound of all monies assessed.—*Id. ibid.*

The clerk who shall not have borne and sustained such incidental expenses, shall by like warrant have and receive one penny in the pound of all such monies as aforesaid.—*Id. ibid.*

Provided the Act be carried into execution in due time, and in an effectual manner in his district ; and all warrants be made, and the duplicates be delivered to the officer of receipt, and into the head office for stamps and taxes, within the times limited, and not otherwise.—*Id. ibid.*

The commissioners of the treasury may grant a further allowance to the clerk having faithfully performed his duty, and borne and sustained the incidental expenses, not exceeding one penny in the pound, on the amount of such part of the gross assessments as shall have been discharged on occasion of claims for exemption allowed on the ground of income.—*Id. ibid.*

No person, except the assistant to the clerk, shall, under any

pretence, be entitled to any part of the reward given to the clerk, and the apportionment shall be made by the commissioners.—*Id. ibid.*

The clerk shall not, under any pretence, demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him under the authority of the Act, from any person other than the officer of receipt.—*Id. ibid.*

No compensation shall be made to any assessor or collector, in respect of sums detained or stopped under the authority of the Act, or paid into the Bank, or in respect of sums paid by the parties to any receiver other than such sum as shall be directed by the lords of the treasury.—*Id. ibid.*

No compensation shall be made to any receiver or any of the persons entrusted with the payment of annuities out of any public revenue, other than such sums as the lords of the treasury shall direct.—*Id. ibid.*

If any clerk, or clerk's assistant, appointed under the authority of the Act, who shall have taken the oath required by the Act, shall wilfully obstruct or delay the execution of the Act, or shall negligently conduct, or wilfully misconduct himself in the execution thereof, he shall forfeit 100*l.* and be dismissed from the office, and be rendered incapable of again acting as clerk, or clerk's assistant in the execution of the Act, or any other Act for granting duties under the management of the commissioners of stamps and taxes.—*Id. s. 9.*

THE
PROPERTY TAX ACT.

5 & 6 VICT. CAP. 35.

An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, until the Sixth Day of April, One thousand eight hundred and forty-five. [22nd June, 1842.]

MOST GRACIOUS SOVEREIGN,

We, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expenses, and making an Addition to the public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; And be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the 8th day of April one thousand eight hundred and forty-two there shall be charged, raised, levied, collected, and paid, unto and for the use of Her Majesty, her heirs and successors, during the term herein-after limited, the several rates and duties mentioned in the several schedules contained in this

Duties to be
levied under
this Act.

Duties.

Act, and marked respectively (A.), (B.), (C.), (D.), and (E.); (that is to say,) [

SCHEDULE (A.)

Schedule
(A.)

[See Sched. (A.)
rules, post, p. 48.]

For all lands,* tenements,† and hereditaments,‡ or heritages in *Great Britain* there shall be charged yearly in respect of the property thereof, for every twenty shillings of the annual value thereof, the sum of seven-pence:

SCHEDULE (B.)

Schedule
(B.)

[See Sched. (B.)
rules, post, p. 65.]

For all lands, tenements, and hereditaments in *England* there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of three-pence halfpenny:

For all lands, tenements, and heritages in *Scotland* there shall be charged yearly, in respect of the occupation thereof, for every twenty shillings of the annual value thereof, the sum of two-pence halfpenny:

SCHEDULE (C.)

Schedule
(C.)

[See Sched. (C.)
rules, post, p. 89.]

Upon all profits arising from annuities, dividends and shares of annuities, payable to any person, body politic or corporate, company or society, whether corporate or not corporate, out of any public revenue, there shall be charged yearly for every twenty shillings of the annual amount thereof, the sum of seven-pence, without deduction.

SCHEDULE (D.)

Schedule
(D.)

[See Sched. (D.)
rules, post,
p. 100.]

Upon the annual profits or gains arising or accruing to any person§ residing in *Great Britain* from any kind of property

* *Lands* in the legal signification comprehend any ground, soil, or earth; as meadows, pastures, woods, moors, waters, marshes, furzes, and heath, and in the construction of the Act is to be understood in that sense, as far as relates to lands in *Great Britain*.

+ *Tenements* in the legal signification comprehend whatever are holden, and in the construction of the Act the word is to be understood as comprehending houses, (lands being described particularly) and whatever else may be holden and arising out of lands in *Great Britain*, as rents, commons, and the like.

‡ *Hereditaments* in the legal sense comprehend whatever may be inherited, whether corporeal or incorporeal, real, personal, or mixed, and in the construction of the Act must be understood to extend to all corporeal, personal, and mixed hereditaments having relation to lands or tenements.

§ The first distinction to be noticed, is as to residence in *Great Britain*. Every person so resident is chargeable for all the profits of trade in any part of the world. Persons not resident in *Great Britain* are chargeable for all their property in *Great Britain*, and for the profits of any trade exercised in *Great Britain*.

whatever, whether situate in *Great Britain* or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence; and upon the annual profits or gains arising or accruing to any person residing in *Great Britain* from any profession, trade, employment, or vocation, whether the same shall be respectively carried on in *Great Britain* or elsewhere, there shall be charged yearly, for every twenty shillings of the amount of such profits or gains, the sum of seven-pence:

And upon the annual profits or gains arising or accruing to any person whatever, whether, a subject of Her Majesty or not, although not resident within *Great Britain*, from any property whatever in *Great Britain*, or any profession, trade, employment, or vocation exercised within *Great Britain*, there shall be charged yearly for every twenty shillings of the amount of such profits or gains, the sum of seven-pence:

SCHEDULE (E.)

Upon every public office or employment of profit, and upon every annuity, pension, or stipend payable by Her Majesty or out of the public revenue of the United Kingdom, except annuities before charged to the duties in schedule (C.), for every twenty shillings of the annual amount thereof respectively there shall be charged yearly the sum of seven-pence.

Schedule
(E.)

[See Sched. (E.)
rules, post,
p. 143.]

2.—And be it enacted, That upon every fractional part of Duties on fractional parts. twenty shillings of the annual profits or gains aforesaid the like proportion of duty, at the rate before directed, shall be charged; provided no rate or duty shall be charged of a lower denomination than one penny.

3.—And be it enacted, That the duties by this Act granted shall be under the direction and management of the commissioners of stamps and taxes for the time being, who are hereby empowered to employ all such officers or other persons, and to do all such other acts and things, as may be deemed necessary or expedient for the raising, collecting, receiving, and accounting for the said duties, and for putting this act into execution, in the like and in as full and ample a manner as they are authorized to do with relation to any other duties under their care and management; and that the said duties hereby granted arising in *England* shall be assessed, raised, levied, and collected under the regulations of an Act passed in the forty-third year of the reign of King *George the Third*, intituled *An Act for consolidating certain of the Provisions contained in any Act* 43 G. 3, c. 92.

Management.

or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same, and other Acts relating thereto, or for explaining, altering, or amending the same; and the said duties arising in Scotland shall be assessed, raised, levied, and collected under the regulations of an Act passed in the same session of Parliament, intituled An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the said Acts, so far as the same relate to that part of Great Britain called Scotland, and other Acts relating thereto, or for explaining, altering, or amending the same;

43 G. 3, c. 150.

Powers and provisions of recited Acts and other Acts to be applied to the duties hereby granted.

48 G. 3, c. 141.

50 G. 3, c. 105.

and all the powers, authorities, methods, rules, directions, penalties, clauses, matters, and things now in force, contained in or enacted by the several Acts before recited or referred to, or any other Acts relating to the duties of assessed taxes, and also all the powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things contained in or enacted by two several Acts of Parliament, passed respectively in the forty-eighth and fiftieth years of the reign of King George the Third, and intituled, respectively, An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades, and Offices, and to regulate the Assessment and Collection of the same, and An Act to regulate the manner of making Surcharges of the Duties of Assessed Taxes, and of the Tax upon Profits arising from Property, Professions, Trades, and Offices; and for amending the Acts relating to the said Duties respectively, whether such last-mentioned powers, authorities, rules, regulations, directions, penalties, clauses, matters, and things shall be in force at the time of the passing of this Act or not, and notwithstanding that the same or any part thereof may have expired or been repealed, shall severally and respectively be and become in full force and effect with respect to the duties hereby granted, and shall be severally and respectively duly observed, applied, practised, and put in execution throughout the respective parts of Great Britain, for raising, levying, collecting, receiving, accounting for, and securing of the said duties hereby granted, and for auditing the accounts thereof, and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually, to all intents and purposes, as if the same powers, authorities, methods, rules, directions, penalties, clauses, matters, and things were particularly repeated and re-enacted in the body of this Act with reference to the said duties hereby granted, and respectively applied to such parts of Great Britain as aforesaid; and all and every the regulations of such Acts (except as aforesaid) shall be applied, construed, deemed, and taken to refer to this Act, and to the duties hereby

granted, in like manner as if the same had been enacted therein.

4.—And whereas it is expedient to appoint commissioners for the general purposes of this Act from and amongst the persons appointed commissioners for the execution of an Act passed in the thirty-eighth year of the reign of King George the Third, intituled *An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the service of the Year One thousand seven hundred and ninety-eight*, or from and amongst the persons appointed commissioners for the execution of the said Act by any subsequent Act of parliament passed or to be passed, to act in the execution of this Act, so far as relates to the powers hereby vested in such commissioners; be it enacted, That the several persons appointed or to be appointed commissioners for putting in execution the said land tax Act in the respective parts of *Great Britain* therein mentioned, being respectively qualified to act as commissioners in the execution of the said land tax Act, shall meet within the county, riding, shire, or stewartry, or within each hundred, rape, lathe, or wapentake of the county, riding, shire, or stewartry for which they are or shall be respectively appointed commissioners of the said land tax Act, or within such other division of the said county, riding, shire, or stewartry as the commissioners of stamps and taxes shall direct, and also within each city, borough, cinque port, liberty, franchise, town and place for which separate commissioners have been appointed with exclusive jurisdiction for putting in execution the said land tax Act within the same, which meetings shall be convened from time to time by the commissioners of stamps and taxes, when and as they shall deem necessary, by notice inserted in the *London Gazette* and *Edinburgh Gazette* for *England* and *Scotland* respectively, and shall be held at such time and place as shall be appointed by such notice; and at every such meeting the said commissioners of the land tax Act, or the major part of them then present, shall choose and set down in writing the names of such of the commissioners appointed as aforesaid, who shall respectively be qualified as herein-after is required, and who shall be fit and proper to act as commissioners for the general purposes of this Act in such county, riding, shire, or stewartry aforesaid, and in each and every district within each respective hundred, rape, lathe, wapentake, or other division aforesaid, and within each city, borough, cinque port, liberty, franchise, town, and place aforesaid, observing always in the execution of this Act the same limits which shall have been or may be settled for the districts under the Acts relating to the duties of assessed taxes; and the names of such persons who shall be so chosen shall be set down in the order in which the major

Commissioners
of Land Tax at
district meetings
to appoint com-
missioners for
the general pur-
poses of this Act.
38 G. 3, c. 5.

Manner of
choosing
commissioners;

Appointment of Commissioners.

and supplying vacancies.

In want of Land Tax Commissioners, other fit persons residing in the district may be named;

or from adjoining districts.

Where seven persons shall be chosen, no others to act.

Within certain cities and towns other commissioners may be

part of the commissioners then present shall judge fit they should respectively be appointed commissioners in their respective districts; and any seven, or any less number than seven, not being in any case less than three, of the persons so set down, and in the order in which they shall be so set down in such list, shall be commissioners for the general purposes of this Act, and of the duties granted as aforesaid, and they are hereby required to take upon themselves the execution of this Act, and of the said duties, as such commissioners for general purposes; and any seven, or any less number than seven, not being in any case less than three, of the persons so set down next in order in the list of names before mentioned, shall be commissioners to supply vacancies as the same may arise in the manner herein-after mentioned: Provided always, that if at any such meeting as aforesaid, the commissioners shall not find amongst the commissioners appointed for executing the said land tax Act, and set down in manner aforesaid, the names of seven persons to act and seven others to supply vacancies in each such district, it shall be lawful for them to appoint any persons residing within such district who shall respectively be qualified as herein-after is required, and who in their judgment shall be fit and proper, to be commissioners for the general purposes of this Act, until the number of seven in each such list shall be completed, although such persons shall not have been appointed to act as commissioners in the execution of the said land tax Act: Provided also, that if at such meeting the commissioners shall not find and set down fourteen persons of the descriptions before mentioned to act as commissioners and to supply vacancies in each such district, it shall be lawful for them to select such number of persons as shall be requisite from the persons acting as commissioners for executing the said land tax Act in or for any adjoining or neighbouring district of the same county, riding, division, shire, stewartry, city, town, or place, in order that there shall be no failure in the execution of this Act: and the names of such respective persons who shall have been so chosen as aforesaid, shall be transmitted to the head office for stamps and taxes in *England* and *Scotland* respectively in the order in which they shall have been set down in such lists: Provided always, that where seven persons, qualified as herein-after is required, shall be chosen to act as commissioners for any district as aforesaid, no other person shall interfere as a commissioner in the execution of this Act so long as such seven persons shall continue to act, except in the cases herein-after mentioned.

5.—And be it enacted, That within and for each of the cities and towns herein-after mentioned, (*videlicet,*) *London, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich,*

Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and chosen to act with those chosen by the Land Tax Commissioners.

*Great Yarmouth, it shall be lawful for the persons herein-after mentioned to choose commissioners, and persons to supply their vacancies, to act together with the persons to be chosen or appointed as before directed ; and that in and for the city of London two commissioners, and two to supply their vacancies, shall be named by the mayor and aldermen of London out of eight persons, four of whom shall be aldermen, to be returned to them by the common council ; two other commissioners, and two to supply their vacancies, by the governor and directors of the Bank of England ; one other commissioner, and one other to supply his vacancy, by each of the companies herein-after mentioned ; (*videlicet,*) the directors of the East India Company, the governor and directors of the South Sea Company, the governor and directors of the Royal Exchange Assurance Company, the governor and directors of the London Assurance Company, the directors for conducting and managing the affairs of the East and West India Dock Company, and the directors for conducting and managing the London Dock Company and the Saint Katherine Dock Company, respectively for the time being ; and that it shall be lawful for the magistrates and justices of the peace acting in and for the city of Norwich to choose eight persons to be commissioners, and eight persons to supply their vacancies, not more than four of the said eight commissioners, and not more than four of the said eight persons to supply their vacancies, to be chosen from out of the said magistrates and justices, and the remaining four commissioners, and four persons to supply their vacancies, to be chosen from the inhabitants of the said city ; and in and for each of the other cities and towns before mentioned it shall be lawful for the magistrates and justices of the peace acting in and for the said cities and towns respectively, together with the justices of the peace acting in and for the county, riding, or division wherein the same respectively are situate, to choose eight persons to be commissioners, and eight persons to supply their vacancies, as herein is mentioned ; and the persons so to be chosen by the land tax commissioners as aforesaid, together with the other persons respectively to be chosen as herein is particularly directed, shall be commissioners for the purposes of this Act, and to supply their vacancies, as the same may arise, within and for the several districts in which such cities and towns respectively shall be situate, or which shall be formed by such cities and towns respectively, and for such other places which have usually been assessed in the same district with such cities and towns respectively towards the aid by a land tax ; and the names of all persons so chosen as last aforesaid shall be returned to the commissioners of stamps and taxes.*

Appointment of Commissioners.

Where sufficient commissioners are not chosen for cities and towns, the commissioners for the county may be chosen.

Power to choose persons duly qualified, although not named commissioners of land tax.

How vacancies among such commissioners are to be supplied.

6.—Provided always, and be it enacted, That in case there shall not be a sufficient number of commissioners chosen or appointed for general purposes as aforesaid, or to supply vacancies, capable of acting according to the qualification required by this Act for any city, borough, town, or place then and in every such case any person qualified to act for the county at large, or riding, shire, or stewartry, in which or adjoining which such city, borough, town, or place shall be situate, may be chosen to act as commissioner for such city, borough, town or place: Provided also, that any person residing in any county, riding, division, shire, stewartry, city, town, or place where a commissioner shall be wanting, and qualified as herein-after mentioned, who shall be willing to act as a commissioner for general purposes as aforesaid, in any district where a commissioner shall be wanting, may be chosen in manner aforesaid to be such commissioner, although such person shall not have been appointed to act in the execution of the said land tax Act; any thing herein-before contained to the contrary notwithstanding.

7.—And be it enacted, That when any commissioner for general purposes shall die, or decline to act, or having begun to act shall decline to act any further therein, the remaining commissioners shall choose one or more of the persons on the list to supply vacancies, who shall be appointed in the place of the commissioner so refusing or declining to act, or dying, provided the person so to be appointed to supply such vacancy shall have been chosen in the same manner as the person so refusing or declining to act, or dying; and the several commissioners of land tax shall at such their meetings, convened in manner aforesaid, and the several persons authorized to appoint commissioners for the several cities and towns aforesaid shall, on notice thereof from the clerk to the acting commissioners for the same cities and towns respectively, as often as occasion shall require, select and add new names to the persons before chosen to supply vacancies, who shall respectively be commissioners for general purposes, as and when such vacancies shall happen: Provided always, that if the list for supplying vacancies to be made and renewed as aforesaid, shall at any time be defective, so that the due number of commissioners cannot be supplied therefrom, the same shall be filled up and renewed from time to time by the acting commissioners for general purposes in the district where such failure shall have happened.

Commissioners of Land Tax Act to execute the Act in default of appointing other commissioners, or on neglect of

8.—And be it enacted, That if in any district there shall be a neglect in appointing commissioners for general purposes as hereby is directed, or the commissioners so appointed shall neglect or refuse to act, or having begun to act shall decline to act further therein, it shall be lawful for the commissioners

appointed to execute the said land tax act, being respectively commissioners qualified as directed by this Act, and they and every of them, not in any case exceeding the number of seven, on notice of such neglect and want of appointment, given to their clerk, by any inspector or surveyor of taxes duly authorized to give such notice by the commissioners of stamps and taxes, shall and they are hereby strictly enjoined and required to take upon themselves forthwith the execution of this Act, and to do and execute all matters and things which commissioners chosen in pursuance of this Act are hereby required and empowered to do; and if in any district there shall be a want of such last-mentioned commissioners, the commissioners of any adjoining district in the same county, riding, or division, shire, or stewartry, being respectively qualified as directed by this Act, shall, on like notice as aforesaid, execute this Act as such commissioners, by themselves, or in concurrence with any persons willing to act as commissioners of the district where this Act shall require to be executed; and if the persons aforesaid to whom such notice shall have been given shall not take upon themselves the execution of this Act, within ten days next after such notice given, or shall not proceed therein with due diligence, then and in every such case it shall be lawful for the commissioners for special purposes, to be appointed under the authority of this Act, to execute this Act in such district in all matters and things hereby directed to be done by commissioners for general purposes: Provided always, that where commissioners willing to act in each district shall not be returned to the head office for stamps and taxes in *England* and *Scotland* respectively as aforesaid, then and in such case it shall be lawful for the said commissioners of stamps and taxes to cause such notices as aforesaid to be given to two or more of the persons on whom the right of executing this Act shall devolve in pursuance of the directions of this Act before mentioned.

9.—And be it enacted, That the commissioners to be appointed for general purposes in manner aforesaid shall appoint a clerk, and if necessary an assistant clerk, for the duties to be performed by them in each district, who shall execute their office according to the regulations of this Act and the Acts herein respectively mentioned or referred to; and every such clerk and assistant shall act as such, as well in all matters and things to be done by, under, and before the respective commissioners for general purposes, as by, under, and before the respective additional commissioners herein-after mentioned in the respective districts; provided that no more than one clerk's assistant shall be appointed for any district without the approbation of the commissioners of stamps and taxes, on a statement made to them by the commissioners for general purposes of the necessary

Commissioners
may appoint
a clerk and
assistant.

Qualification of Commissioners.

Penalty on clerk or assistant for misconduct.

sity thereof in consideration of the extent or population of the district ; and if any clerk or clerk's assistant appointed under the authority of this Act, who shall have taken the oath herein-after required, shall wilfully obstruct or delay the execution of this Act, or shall negligently conduct or wilfully misconduct himself in the execution of this Act, he shall forfeit the sum of one hundred pounds, and shall be dismissed from the said office, and be rendered incapable of again acting as clerk or clerk's assistant in the execution of this Act or any other Act for granting duties under the management of the commissioners of stamps and taxes.

Qualification of commissioners for districts or divisions of counties and for certain cities and towns in England.

10.—And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in the execution of this Act for any district or division of any county at large within *England* (the county of *Monmouth* and the dominion of *Wales* excepted) or of any of the ridings of the county of *York* or of the county or divisions of *Lincoln*, or in or of any of the several cities and towns of *London, Westminster, Bristol, Exeter, Kingston-upon-Hull, Newcastle-upon-Tyne, Norwich, Birmingham, Liverpool, Leeds, Manchester, King's Lynn, and Great Yarmouth*, unless such person be seized or possessed of lands, tenements, or hereditaments in *Great Britain* of the value of two hundred pounds *per annum* or more, of his own estate, being freehold or copyhold, or leasehold for a term whereof not less than seven years are unexpired, over and above all ground rents, incumbrances, and reservations payable out of the same respectively, or unless such person shall be possessed of personal estate of the value of five thousand pounds, or a personal estate, or an interest therein, producing an annual income of two hundred pounds, or of lands, tenements, or hereditaments, and personal estate, or an interest therein, being together of the annual value of two hundred pounds, estimating in every such case one hundred pounds personal estate, as equivalent to four pounds *per annum*, and an interest from personal estate of four pounds *per annum*, as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be seized or possessed of a like estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for such county at large, riding, division, or city.

Qualification for the county of Monmouth, the counties in Wales, and for the cities, towns, or places not before mentioned.

11.—And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act in any district or division of the county of *Monmouth*, or of any county in *Wales*, or for any city, borough, cinque port, liberty, franchise, town, or place in *England* or *Wales* (other than

the cities and towns hereinbefore-mentioned), unless such person be seised or possessed of an estate of the like nature and of four-fifths of the value required for the estate of a commissioner acting for a district or division of a county at large in *England* as aforesaid, or unless such person be the eldest son of some person who shall be seised or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same county, city, borough, cinque port, liberty, franchise, town, or place.

12.—And be it enacted, That no person hereby required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act for any shire or stewartry in *Scotland* unless such person be enfeoffed in superiority or property, or possessed as proprietor or life renter, of lands in *Scotland* to the extent of one hundred and fifty pounds *Scots per annum* valued rent, or unless such person be possessed of personal estate of the value of five thousand pounds, or of personal estate, or an interest therein, producing an annual income of two hundred pounds sterling, or be enfeoffed or possessed as aforesaid of lands and personal estate, or an interest therein, being together of the annual value of two hundred pounds sterling, estimating in every such case one hundred pounds personal estate as equivalent to four pounds *per annum* and an interest from personal estate of four pounds *per annum* as equivalent to one hundred pounds personal estate, or unless such person be the eldest son of some person who shall be enfeoffed or possessed of a like estate of twice the value required as the qualification of a commissioner in right of his own estate, for such shire or stewartry.

13.—And be it enacted, That no person herein required to be qualified in respect of estate shall be capable of acting as a commissioner for general purposes in execution of this Act for any city or borough in *Scotland* unless such person be enfeoffed or possessed of an estate of the like nature and of three-fifths of the value required for the estate of a commissioner acting for any shire or stewartry in *Scotland*, or unless such person be the eldest son of some person enfeoffed or possessed of some estate of thrice the value required as the qualification of a commissioner, in right of his own estate, for the same city or borough.

14.—Provided always, and be it enacted, That no estate consisting of lands or tenements, as the qualification of a commissioner, shall be required to be situate in the county, riding, division, shire, or stewartry for which any person shall be a commissioner: Provided also, that the proof of qualifica-

Qualification for
shires or
stewartries in
Scotland:

for cities or
boroughs in
Scotland.

Qualification in
lands need not
be in the county.

Proof of qualifi-
cation.

Additional Commissioners.

tion where required shall lie on the person acting in the execution of this Act, in such manner as is by law directed with respect to commissioners acting in the execution of the said land tax Act.

Qualification not required for certain officers acting as commissioners, nor for special commissioners.

15.—Provided also, and be it enacted, That nothing herein contained shall be construed to require any qualification of a commissioner in the district of the palaces of *Whitehall* and *Saint James Westminster*, for any officer who shall have heretofore acted or may hereafter act as a commissioner for putting in execution the said land tax Act in the said district, other than the possession of their respective offices ; nor in any shire or stewartry in *Scotlund*, for any provost, baillie, dean of guild, treasurer, master of the merchants company, or deacon convener of the trades for the time being of any royal burgh in *Scotland*, nor any baillie for the time being of any borough of regality or barony of *Scotland*, nor the factors for the time being on the several forfeited estates annexed to the crown by an Act passed in the twenty-fifth year of the reign of King *George* the Second, who shall be respectively appointed commissioners for executing the said land tax Act in any shire or stewartry in *Scotland*; nor for any commissioner for special purposes acting in the execution of any of the powers or provisions of this Act.

For choosing additional commissioners;

16.—And be it enacted, That whenever it shall be deemed by the commissioners for the general purposes of this Act to be expedient that certain of the powers herein contained shall be executed by commissioners other than and in addition to the persons to be chosen or appointed as aforesaid, such additional commissioners shall be chosen by the commissioners for general purposes acting in the same district ; for which purpose the said commissioners, being duly qualified as required by this Act shall, with the consent of the major part of them assembled at any meeting to be held for that purpose, set down in writing lists of the names of such persons residing within their respective districts as shall in the opinion of such commissioners be fit and proper persons to act as such additional commissioners, which lists shall contain the names of so many of those persons as the said commissioners shall in their discretion, after taking into consideration the size of each district, and the number of persons to be assessed therein, think requisite for the due execution of this Act ; which lists, being respectively signed by such commissioners, shall be a sufficient authority for such additional commissioners being respectively qualified as hereinafter is mentioned, and they are hereby authorized to take upon themselves the execution of the several powers of this Act according to the provisions thereof : Provided always, that the persons appointed to supply vacan-

cies in any district may be chosen and act as additional commissioners until their services shall be required as commissioners for general purposes: Provided also, that no person shall be capable of acting as such additional commissioner who shall not be seized or enfeoffed or possessed of an estate of the like nature, and of one-half the value, herein required for the estate of a commissioner for general purposes in the same district: Provided also, that where no additional commissioners shall be named and appointed in any district, the commissioners appointed for general purposes shall execute this Act in such district in all matters and things hereby authorized to be done by additional commissioners.

In default of naming additional commissioners.

17.—Provided always, and be it enacted, That if in any city, liberty, franchise, cinque port, town, or place, for which separate commissioners have been appointed to act in execution of the said land tax Act, there shall not be found a sufficient number of persons, qualified as directed by this Act, and willing to act as commissioners for general purposes, or as additional commissioners, it shall be lawful to appoint, as such commissioners or additional commissioners, any persons residing in such city, liberty, franchise, cinque port, town, or place, who shall be liable to be assessed under the provisions contained in this Act for annual profits, however arising, to the amount of two hundred pounds or upwards.

Appointment of commissioners in places not having persons qualified.

18.—And be it enacted, That whenever a new appointment of commissioners shall take place they shall execute this Act as well with respect to the duties which shall not but which ought to have been assessed in any former year, and with respect to arrears of duties assessed in any former year under this Act, as to the assessments to be made in such year in which they shall be appointed, and shall have the like powers to assess, levy, and collect such duties and arrears as they have to assess, levy, and collect the duties assessed by them; for all which acts such appointment shall be a sufficient authority, subject to the regulations of this Act.

Newly appointed commissioners may assess and levy for former years.

19.—And be it enacted, That whenever the said commissioners for general purposes shall have named such additional commissioners as aforesaid, they shall cause notice thereof in writing, signed by two or more of them, to be delivered to the said additional commissioners by the assessors of the respective parishes or places where they reside, naming the day and place appointed by the commissioners for general purposes for the first meeting of the said additional commissioners, and which meeting shall be appointed to be held not later than ten days after the date of such notice; and the said respective assessors shall, without delay, cause the respective persons so

Notice to be given to additional commissioners to take upon themselves the execution of this Act.

District Committees.

The oath to be administered to them.

Clerk.

Dividing additional commissioners into committees.

Number of additional commissioners in each committee or district.

For appointing a greater number of commissioners for general purposes instead of additional commissioners.

named to be summoned, by notice in writing, either given personally or left at their respective places of abode, to assemble, at the time and place mentioned in such notice, for the purpose of qualifying themselves to act in the execution of the powers vested in them by this Act; and the said commissioners for general purposes shall administer the oath to such additional commissioners required by this Act to be taken by them, and shall then and there appoint a day for the said additional commissioners to bring in their certificates of assessment in the manner herein directed; and the clerk to the commissioners in each district, or his assistant, shall also be appointed clerk to the additional commissioners appointed for the same district, and shall attend the said additional commissioners at their meetings as their clerk.

20.—And be it enacted, That it shall be lawful for the commissioners for general purposes, whenever in their judgment the same shall be requisite, to divide such additional commissioners into district committees, and to allot to each committee distinct parishes, wards, or places in which such committees shall separately act in the execution of this Act, but so that the meetings of such committee shall be appointed at such times as that the clerk to such commissioners may attend every meeting: Provided always, that not more than seven persons shall act together as additional commissioners for the same district not being formed into several divisions as aforesaid, nor any greater number act together in the same committee; and that where more than seven persons shall attend as such additional commissioners at any meeting, either for the whole of any district or for any division thereof, the seven persons first in their order on the list signed by the commissioners for general purposes then present shall act, and the rest shall withdraw from such meeting: Provided also, that not less than two additional commissioners shall be competent to form any meeting either for any district or division thereof, and that any two of them, or the major part of them then present, shall be competent to do any act authorized by this Act.

21.—Provided always, and be it enacted, That if it shall appear to the commissioners for general purposes, whether they shall have been chosen as aforesaid or shall act by virtue of their appointment of commissioners for executing the said land tax Act, to be expedient that a greater number than seven commissioners for general purposes, possessing the qualification required for such commissioners, should be appointed for any district, instead of appointing commissioners possessing only the qualification required for additional commissioners as before mentioned, it shall be lawful for them to appoint such

reater number, not in any case exceeding the number of seven, observing, with regard to such appointments, the same rules as in the first appointment of commissioners for general purposes, but nevertheless without adding thereto any persons to supply their vacancies; and in every case of appointing such increased number of commissioners for general purposes it shall be lawful for the said commissioners, at their first meeting after such appointment, and they are hereby required, to choose indifferently by lot such number of their own body, not less than two or more than seven, to execute the office vested in additional commissioners by this Act, and the persons so chosen shall be additional commissioners for executing this Act and the powers hereby vested in additional commissioners, and they are hereby required to execute this Act accordingly, and the remaining commissioners, not so chosen by lot, shall execute the powers vested in the commissioners for general purposes: Provided also, that where no such additional commissioners shall have been appointed specially to execute the powers vested in additional commissioners, the commissioners acting in the execution of the powers of this Act, whether chosen as aforesaid or not, shall divide themselves in such manner that two commissioners at the least shall be appointed to execute the powers vested in additional commissioners by this Act; and if in such case there shall not be two remaining persons at least qualified to act as commissioners for general purposes in such district, then the persons qualified to act in the execution of the powers of this Act as commissioners for general purposes in any adjoining district of the same county, riding, division, shire, or stewartry, or such number of them as shall be requisite, shall execute this Act and the powers hereby vested in commissioners for general purposes in and for such first-mentioned district.

22.—And be it enacted, That the commissioners for general purposes shall execute this Act in all matters and things relating to the duties in schedules (A.) and (B.) of this Act, except such allowances in respect thereof as are directed to be made in Number 6, of schedule (A.) by other commissioners for special purposes as herein-after mentioned, and also all matters and things relating to the duties in schedule (D.) of this Act, except in cases where such matters and things are herein directed to be done by the said commissioners for special purposes, or by the additional commissioners, or persons acting as such; and the said commissioners for general purposes shall also execute this Act in all matters and things relating to the duties in schedule (E.) not executed by the commissioners authorised to be appointed for those duties: Provided always, that nothing herein contained shall be construed to preclude any person chosen a commissioner for general purposes from

Two of them to execute the office of additional commissioners.

Where none such are appointed, then commissioners for general purposes may act.

If not sufficient, then others may be taken out of the adjoining district.

Commissioners for general purposes to execute all matters with respect to the duties under all the schedules, except such as are directed to be executed by special or other commissioners.

acting as such by reason of his acting or having acted as an additional commissioner, except only in the hearing and determining of appeals against or relating to such particular assessments, wherein he shall have made an assessment as such additional commissioner.

**Commissioners
for special
purposes.**

**Functions of
special com-
missioners.**

**Their proceed-
ings to be by
affidavit without
viva voce
examination.**

23.—And be it enacted, That the commissioners of stamps and taxes for the time being, together with such persons as shall be appointed commissioners for special purposes as next herein-after mentioned, shall be commissioners for the special purposes of this Act; and it shall be lawful for the commissioners of Her Majesty's treasury of the United Kingdom of *Great Britain and Ireland*, by warrant under their hands and seals, from time to time to appoint such and so many other persons to be commissioners for such special purposes as they respectively shall think expedient; which said commissioners of stamps and taxes, and commissioners so to be appointed as last aforesaid, without other qualification being required than the possession of their respective offices, shall have full authority to execute the several powers given by this Act to commissioners for special purposes, either in relation to the allowances specified in number 6, schedule (A.) of this Act, or in relation to the special exemptions granted from the duties mentioned in schedule (C.) of this Act, or to the charging and assessing the profits arising from annuities, dividends, and shares of annuities paid in *Great Britain* out of the revenues of any foreign state, as herein mentioned, and also in relation to the examining, auditing, checking, and clearing the books and accounts of dividends delivered to the commissioners of stamps and taxes under the authority of this Act; and shall also have full authority to do any other act, matter, or thing hereby directed or required to be done by commissioners for special purposes; and all powers, provisions, clauses, matters, and things contained in this Act for ascertaining the amount of any duty, exemption, or allowance mentioned in this Act shall be used, practised, and put in execution by the said commissioners for special purposes in ascertaining the amount of duty or any exemption or allowance placed under their cognizance or jurisdiction: Provided always that it shall not be lawful for the said commissioners for special purposes (except when acting in the execution of this Act in the place of commissioners for general purposes, or on any appeal in the cases authorised by this Act,) to summon any person to be examined before them, but all inquiries by or before the said commissioners for special purposes (except in the several cases aforesaid) shall be answered by affidavit, to be taken before one of the commissioners for general purposes in their respective districts: and such commissioners for special purposes shall have authority to use, exercise, and apply all the powers of

this Act as effectually as any other commissioners are hereby authorised to use, exercise, or apply the same, so far as the same powers relate to the jurisdiction given to the said commissioners for special purposes; and the said commissioners for special purposes shall and may be allowed such salary for their pains and trouble, and such incidental expenses, as the said commissioners of Her Majesty's treasury shall direct to be paid to them: Provided always, that the said commissioners of Her Majesty's treasury shall cause an account of all appointments of commissioners for special purposes with salaries to be laid before each house of parliament within twenty days after their appointment respectively, if parliament shall then be sitting, and if parliament shall not be sitting then within twenty days after the next meeting of parliament.

Appointments of
commissioners
with salaries to
be laid before
parliament.

24.—And be it enacted, That the governor and directors of the company of the Bank of *England* shall be commissioners for executing this Act, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the Exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been intrusted to the said governor and company for such payment, and in respect of all other annuities, dividends, and shares of annuities which shall have been intrusted to the said governor and company for payment as aforesaid, and in respect of all profits and gains of the said company chargeable under schedule (D.) of this Act, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management or control of the said governor and company; and the said commissioners shall have authority to use, exercise, and apply all the powers of this Act as fully and effectually as the commissioners for the general purposes of this Act are authorised to use, exercise, or apply the same, so far as the same relate to the said duties to be assessed and charged by the said governor and directors, and shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Governor and
directors of the
Bank of England
to be commis-
sioners for
assessing duties
on all annuities,
dividends, pen-
sions, salaries,
&c. payable by
the Bank, and
on their profits.

25.—And be it enacted, That the governor and directors of the company of the Bank of *Ireland* shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby for assessing

the Bank of
Ireland to be
commissioners
for assessing

duties on annuities and dividends to persons, not resident in Ireland.

granted in respect of all annuities, dividends, and shares of annuities payable by the governor and company of the Bank of *Ireland*, out of the public revenue of the United Kingdom, to or for the use or benefit of any persons not resident in *Ireland*; and the said last-mentioned commissioners shall make their assessments of the said duties, under and subject to the rules, regulations, and exemptions contained in schedule (C.) of this Act.

Governors, &c. of the South Sea Company to be commissioners for assessing duties on all annuities, dividends, pensions, salaries, &c. payable by them.

26.—And be it enacted, That the governors and directors of the *South Sea* company shall be commissioners for executing this Act, with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable to the said company at the receipt of the Exchequer, and the profits attached to the same and divided amongst the several proprietors, and in respect of all annuities, dividends, and shares of annuities payable out of the revenue of the United Kingdom to any persons, corporations, or companies whatever, and which shall have been intrusted to the said company for such payment, and in respect of all other dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits chargeable with duty under this Act, and arising within any office or department under the management or control of the said governors and company; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules of this Act under which such duties are respectively chargeable.

Directors of the East India Company to be commissioners for assessing duties on interest, dividends, annuities, pensions, salaries, &c. payable by them.

27.—And be it enacted, That the directors of the *East India* Company shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of the interest payable on the bonds of the said company, and in respect of all dividends, annuities, pensions, and salaries payable by the said company, and also in respect of all other profits and gains chargeable with duty under this Act, and arising within any office or department under the management or control of the said company; which assessments shall be made under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

Commissioners for reduction of national debt to assess the duties on all annuities paid by them, and on salaries and pensions.

28.—And be it enacted, That the commissioners for the reduction of the national debt shall be commissioners for executing this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby granted in respect of all annuities payable by them out of the revenue of the United Kingdom, and in respect of all salaries

and pensions payable in any office or department under their management or control ; and the said commissioners shall make their assessments of the said duties under and subject to the rules, regulations, and exemptions contained in the several schedules under which the said duties are respectively chargeable.

29.—And be it enacted, That the said commissioners for special purposes shall be commissioners under the regulations of this Act, and with the like powers as aforesaid, for the purpose of assessing and charging the duties hereby made payable on all dividends and shares of annuities payable out of the revenue of any foreign state to any persons, corporations, companies, or societies in *Great Britain*, which shall have been or shall be intrusted for such payment to any person, corporation, company, or society whatever in *Great Britain*, other than and except the several companies aforesaid, which assessments shall be made under and subject to the rules, regulations, and exemptions contained in schedule (C.) of this Act.

Commissioners
for charging
foreign
dividends.

30.—And for the ordering, raising, levying, and paying of the said sums of money hereby made payable on offices and employments of profit, be it enacted, That the lord high chancellor, the judges, and the principal officer or officers of each court or public department of office under Her Majesty throughout *Great Britain*, whether the same shall be civil, judicial, or criminal, ecclesiastical or commissary, military or naval, shall respectively have authority to appoint commissioners from and amongst the officers of each court or department of office respectively ; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act in relation to the offices in each such court or department respectively : Provided always, that in relation to each department of office, not being one of Her Majesty's courts, civil, judicial, or criminal, or an ecclesiastical or commissary court, the commissioners of Her Majesty's treasury shall, whenever they may think it expedient, settle and determine in what particular departments commissioners shall not be appointed, and in such case shall settle and determine in what other department of office the officers of that department wherein commissioners shall not be appointed shall be assessed ; and also whenever there shall be any default in the officers of any department, or in any court aforesaid, in appointing commissioners, the said commissioners of Her Majesty's treasury shall, within the time herein limited, appoint fit and proper persons to be commissioners for executing this Act in the several courts or departments of offices aforesaid for which they shall be appointed, from and amongst the officers in the several departments respectively, uniting for the purposes of this Act, in

Appointment of
commissioners
for the duties on
offices in the
courts or public
departments.

Power reserved
to the Treasury
with respect to
the assessing
of public
departments.

cases requiring the same, two or more offices under the same commissioners, but nevertheless with distinct officers from each office so united for assessing and collecting the duties, as directed by this Act; and where any dispute shall arise touching the department in which any office is executed, the said commissioners of Her Majesty's treasury shall determine the same: Provided also, that where the commissioners of one department shall execute this Act in relation to any other department, the assessors and collectors for such other department shall be appointed from the officers of such other department, with all the powers and privileges appertaining to such appointments: Provided also, that where no appointment shall be made of commissioners before the expiration of the time limited by this Act, the commissioners for executing this Act in relation to the duties on lands and tenements shall, on due notice in the manner herein directed, execute this Act in their several districts in relation to the said duties on offices and employments of profit exercised within the same districts respectively; and the appointment of such commissioners for offices and employments of profit shall be notified to the commissioners of stamps and taxes; and the want of such notification in due time shall be deemed full proof of default in making such appointment.

Commissioners
for duties on
offices in houses
of parliament,
counties pala-
tine, inferior
courts, and
under ecclesias-
tical bodies.

31.—And be it enacted, That the speaker and the principal clerk of either house of parliament, the principal or other officers in the several counties Palatine, and the duchy of Cornwall, or in any ecclesiastical court, or in any inferior court of justice, whether of law or equity, or criminal or judicary, or under any ecclesiastical body or corporation, whether aggregate or sole, throughout *Great Britain*, shall appoint commissioners from and amongst the persons executing offices in either house of parliament, or in their respective departments of office; and the persons so appointed, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act, in relation to the places, offices, and employments of profit in each house of parliament, and in each such department respectively; which appointments shall be made, and the names of the commissioners shall be transmitted to the commissioners of stamps and taxes within the time herein limited, or in default thereof such appointments shall be made by the commissioners of Her Majesty's treasury: Provided always, that where no such appointment as last mentioned shall be made before the expiration of the time limited by this Act, the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts on due notice of such default in the manner herein directed, also execute this Act in relation to the duties on

which offices or employments of profit exercised within the same districts respectively; and the want of notification of any such appointment to the commissioners of stamps and taxes in due time shall be deemed full proof of default in making such appointment.

32.—And be it enacted, That the mayor, aldermen, and common council, or the principal officers or members, by whatever name they shall be called, of every corporate city, borough, town, or place, and of every cinque port, throughout Great Britain, or any three or more of them, not in any case exceeding seven, shall be commissioners for executing this Act, and the powers herein contained, in relation to the public offices or employments of profit in such city, corporation, and cinque port, and in every guild, fraternity, company, or society, whether corporate or not corporate, within such city, corporation, or cinque port; and that for all offices or employments of profit (not being public offices or employments of profit under Her Majesty) in any county, riding, shire, stewartry, city, liberty, franchise, town, or place, whether in the appointment of the lieutenant, custos rotulorum, or the justices or magistrates, or commissioners for aids or taxes, or sheriff of such county, riding, shire, stewartry, city, liberty, franchise, town, or place, or of any trustees or guardians of any trust or fund in such county, riding, shire, stewartry, city, town, or place, and for all parochial offices in such county, riding, shire, stewartry, city, town, or place, (except corporate offices in cities, corporate towns, boroughs, or places, or offices in cinque ports, as aforesaid,) the commissioners for executing this Act in relation to the duties on lands and tenements shall, in their several districts, also execute this Act in relation to the said duties on offices in such county, riding, shire, stewartry, city, liberty, franchise, town, or place; and such respective commissioners shall and may exercise any of the powers contained in this Act, in relation to any of the duties herein mentioned, for causing due returns to be made from the respective officers within their respective jurisdictions, and for compelling the assessors to make their assessments, and return the same, and for the due collection of and accounting for the said duties, and may act therein in all respects as fully and effectually as any other commissioners are hereby empowered to act in relation to the said other duties; Provided the monies collected of the said duties under the respective commissioners acting for such offices in corporate cities, boroughs, towns, or places aforesaid, or in the cinque ports, or in the several counties, ridings, divisions, shires, stewartries, cities, liberties, franchises, towns, and places, shall be paid to the proper officer for receipt for the county, riding, shire, or stewartry, and not otherwise, and

Commissioners
for the duties on
offices in cities
and boroughs,
and all other
offices not under
the crown, in
counties,
ridings, &c.

Notification of Appointment of Commissioners.

that the like duplicates shall be delivered of such last-mentioned duties as in other cases where the same are directed to be paid in like manner.

Appointment of commissioners to be notified to the Stamp and Tax Offices; in default of such notification, the appointment to devolve on the Treasury, and the commissioners of the district to execute the Act.

Commissioners appointed may continue to act.

33.—And be it enacted, That the appointment of commissioners for executing this Act in relation to the duties on offices and employments of profits as aforesaid shall be notified to the commissioners of stamps and taxes, within one calendar month after the passing of this Act, with respect to the first assessment under the same, and within one calendar month after the fifth day of *April* in any future year; and in default thereof the appointment of such commissioners shall devolve on the commissioners of Her Majesty's treasury, and on the commissioners of the district, in succession as aforesaid: Provided always, that such appointment by the commissioners of Her Majesty's treasury shall take place within one calendar month after the notification of such default as aforesaid from the commissioners of stamps and taxes; and in case of no appointment as last aforesaid, notified to the commissioners of stamps and taxes in like manner, the execution of this Act shall devolve on the commissioners appointed for the district in relation to the duties on lands, tenements, and hereditaments; and every such appointment shall be until other commissioners shall be appointed, and may be renewed annually on or before the fifth day of *April* in each year during the continuance of this Act: Provided always, that the commissioners so to be appointed may continue to act from year to year, so long as they are respectively willing to act, without any new appointment, unless it shall be deemed expedient under the powers of this Act that any department for which commissioners have been appointed shall be assessed under the commissioners of any other department.

Commissioners for the duties on pensions and stipends payable by Her Majesty.

34.—And be it enacted, That for the better execution of this Act, so far as the same relates to the duties hereby granted on pensions or stipends payable by Her Majesty, or out of the public revenue, contained in schedule (E.), and for the ordering, raising, levying, and paying of the duties hereby made payable thereon, in cases not otherwise provided for by this Act, the paymasters of civil services, and such other persons as the commissioners of Her Majesty's treasury shall appoint, shall be commissioners for executing this Act, and all the powers herein contained, in relation to the said last-mentioned duties, or shall respectively appoint commissioners from and amongst the officers of those departments for such purposes.

Commissioners

35.—And be it enacted, That every person acting as a com-

missioner as aforesaid in the execution of this Act shall on request be entitled unto a certificate thereof under the hands of the commissioners of stamps and taxes, which certificate shall continue in force so long only as such person shall continue to act as such commissioner, and shall be revokable by the commissioners of Her Majesty's treasury, by any instrument in writing under their hands, when it shall appear to them that such person hath neglected to perform his duty as such commissioner; and the person to whom such certificate shall have been granted shall, during the continuance thereof in force, be discharged of and from all parish and ward offices within the parish or ward wherein such person shall dwell, and from serving on juries in the county wherein such person shall dwell, which said certificate shall be enrolled by the clerk of the peace of the county or city in which the same shall be granted, for which enrolment the said clerk of the peace shall have for his fee the sum of one shilling, and no more; and the said clerk of the peace shall cause every certificate revoked in manner aforesaid to be taken off the roll on notice thereof to be given to him by the commissioners of stamps and taxes.

36.—And be it enacted, That in *England* the commissioners for general purposes may appoint assessors and collectors for the duties granted by this Act in like manner as assessors and collectors may be appointed under the said acts relating to the duties of assessed taxes; and in *Scotland* the said commissioners for general purposes may in like manner appoint assessors for the said duties hereby granted; and the same persons who now are or may be appointed collectors or officers for collecting and receiving the land tax and assessed taxes in *Scotland* under the authority of the act in that behalf made, and none other, shall be collectors and receivers of the duties granted by this Act.

37.—And be it enacted, That the officers for receipt of the land tax and assessed taxes appointed or to be appointed by the commissioners of Her Majesty's treasury, or by the commissioners of stamps and taxes, and the inspectors and surveyors appointed or to be appointed in like manner for the duties of assessed taxes, shall be respectively officers for receipt and inspectors and surveyors of the duties granted by this Act; and the said commissioners for general purposes, and the said additional commissioners acting in the execution of this Act, and the said assessors and collectors, to be appointed as herein mentioned, and the said officers for receipt and inspectors and surveyors respectively, shall be and they are hereby respectively empowered and required to do all things necessary for putting this Act in execution, with

Commissioners—Oath.

relation to the said duties hereby granted, in the like and in as full and ample a manner as any commissioners, assessors, collectors, officers for receipt, surveyors, or inspectors are authorized to put in execution the said Acts relating to the said duties of assessed taxes, or any matter or thing therein contained, as well with respect to all acts, matters, and things to be done by, under, or before the said additional commissioners, or by, under, or before the commissioners for general purposes in their respective districts or departments, as by, under, and before the said commissioners for special purposes.

**Commissioners
and others to
take the oaths in
Schedule (F.)**

38.—And be it enacted, That every person appointed a commissioner either for general or special purposes, or an additional commissioner, or an assessor or collector, or a clerk or clerk's assistant to the said respective commissioners, and every inspector, surveyor, and officer for receipt, shall, before he shall begin to act in the execution of this Act, so far as relates to the duties contained in schedule (D.), take the oath prescribed by this Act, and contained in the schedule marked (F.), applicable to such officers respectively; which oath any one of the persons appointed a commissioner, either for general or special purposes as aforesaid, or an additional commissioner, is hereby authorized to administer, (except that every such oath so to be administered to any commissioner for general or special purposes as aforesaid, or to an additional commissioner, shall be administered by a commissioner for such general or special purposes, and not otherwise,) and which oath so taken shall be subscribed by the party taking the same; and if any person shall act as a commissioner in relation to the duties in schedule (D.), except in administering the oath herein mentioned, or shall act as a clerk or clerk's assistant, or an assessor, collector, inspector, surveyor, or officer for receipt, in relation to the duties contained in the said schedule (D.), before he shall have taken the oath herein required to be taken by such officer respectively, he shall forfeit the sum of one hundred pounds.

**Temporary
absentees to be
charged as
residents.**

39.—And be it enacted, That any subject of Her Majesty whose ordinary residence shall have been in *Great Britain*, and who shall have departed from *Great Britain* and gone into any parts beyond the seas, for the purpose only of occasional residence, at the time of the execution of this Act, shall be deemed, notwithstanding such temporary absence, a person chargeable to the duties granted by this Act as a person actually residing in *Great Britain*, and shall be assessed and charged accordingly (in manner herein-after directed) upon the whole amount of his profits or gains, whether the same shall arise from property in *Great Britain* or elsewhere, or from any allowance, annuity or stipend, (except as herein is excepted,)

or from any profession, employment, trade or vocation, in *Great Britain* or elsewhere: Provided always, That no person who shall on or after the passing of this Act actually be in *Great Britain* for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who shall not actually have resided in *Great Britain* at one time or several times for a period equal in the whole to six months in any one year, shall be charged with the said duties mentioned in schedule (D.) as a person residing in *Great Britain*, in respect of the profits or gains received from or out of any possessions in *Ireland*, or any other of Her Majesty's dominions, or any foreign possessions, or from securities in *Ireland*, or any other of Her Majesty's dominions, or foreign securities; but nevertheless every such person shall, after such residence in *Great Britain* for such space of time as aforesaid, be chargeable to the said duties for the year commencing on the sixth day of *April* preceding: Provided also, that any person who shall depart from *Great Britain* after claiming such exemption, and sh' l again return to *Great Britain* on or before the fifth day of *April* next after such claim made, shall be chargeable to the said duties as a person residing in *Great Britain* for the whole of the year in which such claim shall have been made.

Temporary residents to be charged after six months' residence.

Persons departing after claiming exemption, and returning within the year, to be charged.

40.—And be it enacted, That all bodies politic, corporate, or collegiate, companies, fraternities, fellowships, or societies of persons, whether corporate or not corporate, shall be chargeable with such and the like duties as any person will under and by virtue of this Act be chargeable with, and that the chamberlain or other officer acting as treasurer, auditor, or receiver for the time being of every such corporation, company, fraternity, fellowship, or society shall be answerable for doing all such acts, matters, and things as shall be required to be done by virtue of this Act, in order to the assessing such bodies corporate, companies, fraternities, fellowships, or societies to the duties granted by this Act, and paying the same.

Corporations and societies to be charged with duties, and their officers to do all acts requisite for assessment.

41.—And be it enacted, That the trustee, guardian, tutor, curator, or committee of any person, being an infant, or married woman, lunatic, idiot, or insane, and having the direction, control, or management of the property or concern of such infant, married woman, lunatic, idiot, or insane person, whether such infant, married woman, lunatic, idiot, or insane person shall reside in *Great Britain* or not, shall be chargeable to the said duties in like manner and to the same amount as would be charged if such infant were of full age, or such married woman were sole, or such lunatic, idiot, or insane person were capable of acting for himself; and any person not resident in *Great Britain* whether a subject of Her Majesty or not, shall

Trustees and guardians of incapacitated persons to be charged.

Non-residents to be charged in

the names of
their factors or
agents.

be chargeable in the name of such trustee, guardian, tutor, curator, or committee, or of any factor, agent, or receiver, having the receipt of any profits or gains arising as herein-mentioned, and belonging to such person, in the like manner and to the like amount as would be charged if such person were resident in *Great Britain*, and in the actual receipt thereof; and every such trustee, guardian, tutor, curator, committee, agent, or receiver shall be answerable for the doing of all such acts, matters, and things as sh^rl be requ'rd to be done by virtue of this Act in order to the assessing of any such person to the duties granted by this Act, and paying the same.

Trustees or
agents of per-
sons of full age,
resident in Great
Britain, not
required to do
more than
deliver lists of
names and
residences of
such persons.

42.—Provided always, and be it enacted, That no trustee who shall have authorised the receipt of the profits arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent or receiver of any person being of full age, and resident in *Great Britain*, (other than a married woman, lunatic, idiot and insane person,) who shall return a list in the manner herein-after required of the name and residence of such person, shall be required to do any other act for the purpose of assessing such person, unless the commissioners acting in the execution of this Act in respect of the assessment to be made on such person shall require the testimony of such trustee, agent, or receiver in pursuance of the powers and authorities by this Act given.

Receivers of
trust property
appointed by the
Court of
Chancery or
other courts
chargeable.

43.—And be it enacted, That the receiver appointed by the court of chancery, or by any other court in *Great Britain*, having the direction and control of any property in respect whereof a duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, or be depending or be not ascertained by reason of any dispute or other cause, shall be chargeable to the said duties in like manner and to the like amount as would be charged if the said property was not under the direction and control of such court, and the title thereto was certain, and not subject to any contingency whatever; and every such receiver shall be answerable for doing all such matters and things as shall be required to be done by virtue of this Act, in order to the assessing of the duties granted by this Act, and paying the same.

Tr 'tees, agen . ,
receivers, and
officers may
retain the duties
charged upon
them out of
trust monies.

44.—And be it enacted, That where any person, being trustee, agent, factor, or receiver, guardian, tutor, curator, or committee of or for any person, shall be assessed under this Act in respect of such person, or where any chamberlain, treasurer, clerk, or other officer of any corporation, company, fra-

ternity, or society shall be so assessed, in respect of such corporation, company, fraternity, or society as aforesaid, it shall be lawful for every such person who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor, or receiver, guardian, tutor, committee, or curator as aforesaid, or as such chamberlain, treasurer, clerk, or other officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and every such trustee, agent, factor, or receiver, guardian, tutor, committee, or curator, chamberlain, treasurer, clerk or other officer, shall be and is hereby indemnified against every person, corporation, company, fraternity, or society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

47.—And be it enacted, That any married woman acting as Married women
sole traders, or
having separate
property, how
chargeable.
a sole trader by the custom of any city or place, or otherwise, or having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like duties, and in like manner, except as herein-after is mentioned as if she were actually sole and unmarried: Provided always, that the profits of any married woman living with her husband shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or of her trustee: Provided also, that any married woman living in *Great Britain* separate from her husband, whether such husband shall be temporarily absent from her or from *Great Britain*, or otherwise, who shall receive any allowance or remittance from property out of *Great Britain*, shall be charged as a feme sole if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property or on his credit.

46.—And be it enacted, That for the ordering, raising, and levying the said duties, the respective commissioners for general purposes at the first meeting to be held under this Act, or at a meeting to be appointed for that purpose, shall direct their precepts* to such persons as shall have been appointed Commissioners
to summon
assessors;

* FORM OF PRECEPT.—To _____ of _____. We whose names are hereunto set and seals affixed, commissioners, (amongst others) for the purposes of an act of parliament passed in the sixth year of the reign of Her present Majesty, intituled "An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, until the sixth day of April, One Thousand Eight Hundred and Forty-five," do, by virtue of the said Act, and of the several Acts therein referred to, require you to be and appear before us, or such other commissioners as shall be present, at _____ on the _____ day of _____, at the hour of _____ in the forenoon of the same day, in order that you may be then and there appointed a presentor and assessor of the said several duties for the _____ of _____, for the year ensuing, and to take the oaths, and to receive the instructions

Duties of Assessors.

to administer oaths to them; and deliver to them their instructions.

Assessors to serve notices and precepts.

Assessors to fix general notices on church doors requiring persons to deliver lists.

assessors for the execution of this Act, or in case no such appointment shall have been made, then to the assessors for the land tax or the duties of assessed taxes in their respective districts, requiring them to appear before the said commissioners at such time and place as they shall appoint; and on the appearance of such assessors the said commissioners shall administer to them the oath required by this Act to be taken by them, and issue to them their warrants of appointment as assessors in the execution of this Act, signed by such commissioners, together with such instructions duly filled up as shall be necessary for carrying this Act into execution; and the said assessors shall duly serve and deliver in the respective parishes or places for which they may be appointed, as well the notices herein-after particularly directed to be served by them, as also all other notices and precepts by whomsoever signed, which are or may be directed or required to be given by or in pursuance of this Act; and the said assessors shall duly verify the service of all such notices and precepts.

47.—And be it enacted, That the assessors to be appointed to execute this Act shall, within the time and in the manner directed by the precept of the commissioners for general purposes, cause general notices* to be affixed on or near to the door of the church or chapel and market house or cross (if any) of the city, town, parish, or place for which such assessors act; and if such city, town, parish, or place shall not have a church or chapel, or market house or cross, then on the church or chapel nearest to such city, town, parish, or place, requiring all persons who are by this Act required to make out and deliver any list, declaration, or statement to make out and deliver to the respective assessors or commissioners, or to their clerk, at their respective offices to be described in such notice, and as therein directed, all such lists, declarations, and statements accordingly, within such time as shall be limited by such precept, and which shall not in any case be later than

and charge of the said commissioners, and also to receive the several notices and papers, in order to the due execution of the duties of your said office. And hereof you will not fail, as you will answer to the contrary at your peril. Given under our hands and seals this — day of — in the year of our Lord, 184—.

* FORM OF NOTICE.—*To be placed on, or near to, the church or chapel doors, &c., the same being first signed by the assessor.*—PROPERTY AND INCOME TAX.—Notice is hereby given, that all persons required by the property and income tax act of 5th & 6th Victoriae, cap. 35, to make returns of their profits arising from property, professions, trades, and offices, are to deliver such returns at my dwelling-house, situate at —, within twenty-one days from the date hereof, duly filled up and signed, and that any person who may not have received a form applicable to his or her particular case may obtain the same on application at my said dwelling-house. Dated this — day of — 184—. Assessor.

twenty-one days from the date of such precept ; and such general notices shall, when the same shall be affixed as aforesaid, be deemed sufficient notice to all persons resident in such city, town, parish, or place, and the affixing of the same in manner aforesaid shall be deemed good service of such notice ; and the said respective assessors shall cause the said notices to be from time to time replaced, if necessary, for the space of ten days before the time required for the delivery of such lists, declarations, and statements as aforesaid ; and every person wilfully tearing, defacing, or obliterating any such notice so affixed shall forfeit any sum not exceeding twenty pounds.

48.—Provided always, and be it enacted, That the said ~~assessor~~ shall, within the time directed by the precept of the said commissioners, give notice to every person chargeable to the said duties in respect of any property or profits situate or arising within the limits of the said places where such assessors shall act, or leave such notice at his dwelling-house or place of residence, or on the premises to be charged by such assessment within such limits, requiring every such person to prepare and deliver, in manner directed by this Act, all such lists, declarations, and statements as they are respectively required to do by this Act, within such time as shall be limited by such precept ; and if any person residing within any parish or place at the time such general notice as aforesaid shall be given, or to whom such notice shall be personally given, or at whose dwelling-house or place of residence the same shall be left, or if any person occupying any property or engaged in any concern within such limits, on whom such notice shall be served in manner aforesaid, or for whom such notice shall be left on the premises to be charged as aforesaid, after notice thereof, shall refuse or neglect to make out such lists, declarations, or statements as may be applicable to such person, and as the case may require, and deliver the same in manner directed by this Act, within the time limited in such notice, then such commissioners shall forthwith issue a summons under their hands to such person making default as aforesaid, in order that the penalty for such refusal or neglect may be duly levied ; and the said commissioners shall moreover proceed to assess or cause to be assessed every person making such default in the manner herein directed.

49.—And be it enacted, That every such list, declaration, or statement of the profits to be charged as aforesaid shall be delivered to the assessor of the same parish or place, except statements containing the amount of profits chargeable under schedule (D.) of this Act, in such cases where the commissioners acting for such parish or place shall have caused to be

inserted in the notice that an office is opened for the receipt of statements of profits, and a proper person appointed to receive the same, and the time and place of attendance, in which cases the delivery of such statements to be charged under the said schedule (D.) shall be made at such office to the person there appointed to receive the same: Provided always, that in cases where the parties to be charged under the said schedule (D.) shall give notice of their desire to be assessed for the said duties by the commissioners for special purposes, such statements of profits chargeable under the said schedule (D.) shall be delivered, together with such notice, to such assessor as aforesaid, to be by him transmitted to the inspector or surveyor of the district.

Persons to deliver in lists of the names of lodgers, inmates and others.

50.—And be it enacted, That every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the assessor of the parish or place where such person shall reside a list in writing, containing to the best of his belief the proper name of every lodger or inmate resident in his dwelling-house, and of other persons chiefly employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere at which he is entitled, under the regulations of this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence; which lists shall be signed by the respective parties delivering the same, and shall severally be made out in such form as shall be directed under the authority of this Act: Provided always, that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid shall be liable to the penalties herein-after mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Omission of persons not resident in their dwelling-houses, if exempted from duty, not to subject to penalty.

Persons acting for others to deliver in lists in order to the duty being duly charged.

51.—And be it enacted, That every person who shall be in the receipt of any money or value, or the profits or gains arising from any of the sources mentioned in this Act, or of belonging to any other person, in whatever character the same shall be received, for which such other person is chargeable under the regulations of this Act, or would be so chargeable if he were resident in *Great Britain*, shall within the like period prepare and deliver, in manner before directed, a list in writing,

in such form* as this Act requires, signed by him, containing a true and correct statement of all such money, value, profits, or gains, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman living with her husband, or a married woman for whose payment of the duty hereby charged on her the husband is not accountable by this Act, or resident in *Great Britain*, or an infant, idiot, lunatic, or insane person, in order that such person, according to a statement, to be delivered as herein mentioned, may be charged either in the name of the person delivering such list, if the same shall be so chargeable, or in the name of the person to whom such property shall belong, if of full age, and resident in *Great Britain*, and the same be so chargeable by this Act; and every person acting in such character jointly with any other person shall deliver a list of the names and places of abode of every person joined with him at the time of delivering such list, and to the same person to whom such list shall be delivered.

52.—And be it enacted, That every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in pursuance of this Act, within the period to be mentioned in such notice as aforesaid, prepare and deliver to the person appointed to receive the same, and to whom the same ought to be delivered, a true and correct

* FORM OF RETURN.—*County of _____, parish of _____.* To _____ of _____
In pursuance of an Act passed in the 6th year of Her present Majesty's reign, intituled,
"An Act for Granting to Her Majesty Duties on profits arising from Property, Professions,
Trades, and Offices," you are required to fill up such of the following lists as are
applicable to your case, and to deliver the same to me at my dwelling-house, situate at
_____ within twenty-one days from the date hereof, under the penalty contained in
the said Act on neglect so to do. Dated this _____ day of _____ 184—.

Assessor.

Lists to be delivered of inmates and lodgers, paid by trustees, agents, &c.

Names of every lodger or inmate in my dwelling-house, not having any other place of ordinary residence.	Names of every person in my service or employ, resident in my dwelling-house.
Names of every lodger or inmate in my dwelling-house, having another place of residence, at which he or she is desirous of being assessed.	The other place of residence at which the lodger or inmate is desirous of being assessed.

Forms of Return.

Names of every person chiefly employed in my service, *not resident in my dwelling-house.*

Place of residence of the person in my employ, *but not resident in my dwelling-house.*

Description of every person for whom I act as *trustee, agent, receiver, guardian, tutor, curator, or committee,* in relation to profits arising from trade, profession, foreign possessions and securities, or other profits chargeable under schedule (D.) viz. :—

1st. Persons of full age and resident in Great Britain, or married women living with their husbands, in receipt of the profits.

2nd. Persons under incapacity, having such profits chargeable on the trustees, &c.

Names.

Residence.

Names.

Residence.

I do declare the profits of the above person or persons are chargeable on them respectively.

I do declare the profits of the above persons are chargeable on the following persons, being trustees, &c.

Names.

Residence.

Description of every *corporation, company, fraternity, society, &c.* for which I am answerable as *treasurer, auditor, &c.*

Description of corporation, &c.

Where chargeable.

(Signed) —————.

STATEMENT to be returned by every Occupier of a Messuage or Tenement only.

Under Schedule A.

Forms of Return.

33

Name, Residence, and Occupation of Owner.	State whether held under Lease or Agreement made within 7 Years, or how otherwise held.	Amount of Rent.	Actual Value.	Amount set to which rated to the Poor.	Amount of Land Tax not reckoned, and whether paid by Landlord or Tenant the preceding Year.
No. of House _____ Street _____ Parish _____					

C 3

DECLARATION.

I do hereby declare, that all the particulars required in this Notice to be returned as appertaining to me, in relation to the Duties on Property, are in every respect justly and truly stated herein according to the best of my judgment and belief, and according to the Directions and Rules of the Act of Parliament made in that behalf.

Dated this _____ day of _____ 184____.

(Signed) _____ Occupier.

(Indorsed) { PROPERTY AND INCOME TAX.—Return for the Assessment of a House under Schedule A., for the year ended 5th April, 184_____. County of _____, parish of _____, To _____.

Forms of Return.

County of _____. To M. _____, of _____, in the parish of _____. In pursuance of an Act passed in the sixth year of Her present Majesty's reign, for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, you are required to fill up the following return, of the office or employment of profit held by you, with a view to an assessment being made upon you accordingly. Given under my hand this _____ day of _____ 184_____.

Assessor.

Description of Office or Employment.	By whom appointed.	Amo - t of Annual Profits.	Particulars of Deduction, if any.

This schedule extends to any office or employment held under the lord lieutenant or custos rotulorum, or the justices, magistrates, commissioners, or sheriff of the county, or under any court of justice, or criminal, or justiciary, or ecclesiastical court, or the civil government of Her Majesty, or in any county palatine, or held under any ecclesiastical body, or under any public corporation, company or society, or under any public institution, or any public foundation, or under any trusts or guardians of any fund, tolls or duties, and every other public office or employment of profit of a public nature; *unless such office or employment of profit has been charged by commissioners specially appointed for the purpose of assessing the same in the particular department of office*, in which case the profits are not to be returned.

General Declaration.

I, _____, do hereby declare, that all the particulars required in this notice to be returned as appertaining to me, in relation to the duties on the office before described, are in every respect fully and truly stated herein, according to the best of my judgment and belief, and according to the rules and directions of the Act.

(Signed) _____.

Notice to be given by persons desirous of being assessed under schedule D. in respect of profits of trade, professions, &c., by special commissioners, instead of commissioners for general purposes, or after being so assessed, of compounding upon such assessment.

To Mr. _____, the Assessor for the parish of _____. I hereby give you notice, that I am desirous of being assessed for the profits of my trade, profession, or vocation, by the special commissioners appointed for that purpose, and I request that my statement of such profits herewith returned may be delivered, together with this notice, to the inspector or surveyor of taxes for this district, with a view to an assessment being made upon me accordingly. Dated this _____ day of _____ 184_____.
(Signed) _____.

Note.—*If the party wishes also to compound, then, in addition to the above, he is to sign the following:—*

And I further give notice, that I am desirous of compounding upon such assessment. Dated this _____ day of _____ 184_____.
(Signed) _____.

statement in writing, in such form* as this Act requires, and signed by the person delivering the same, containing the annual value of all lands and tenements in his occupation, whether the same be situate in one or more parish or parishes, and the amount of the profits or gains arising to such person from all and every the sources chargeable under this Act, according to the respective schedules thereof, which amount shall be estimated for the period and according to the respective rules contained in the respective schedules of this Act; to which statement shall be added a declaration, that the same is estimated on all the sources contained in the said several schedules, describing the same, after setting against or deducting from such profits or gains such sums, and no other, as are allowed by this Act; and every such statement shall be made exclusive of the profits and gains accrued or accruing from interest of money, or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

53.—And be it enacted, That every person who shall act in Trustees and any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in *Great Britain*, cannot be personally charged by virtue of this Act, shall also, within the like period, deliver to the person appointed to receive the same under this Act, and to whom the same ought to be delivered, and in the same district in which the person delivering such list ought to be charged on his own account, a true and correct statement in writing, signed by him, and to be made in such form as this Act requires, of the amount of the profits and gains to be charged on him on account of such other person, estimated during the period and according to the rules contained in the said respective schedules, together with such declaration of the manner of estimating the same as aforesaid: Provided always, that where two or more such persons shall be liable to

agents of
persons inca-
pacitated or not
resident in Great
Britain to be
charged.

* *County of* ——. In pursuance of an Act passed in the sixth year of the reign of Her present Majesty, for granting to Her Majesty duty on profits arising from property, professions, trades, and offices, you are required to fill up such of the following statements as are applicable to your particular case, and to deliver the same at my dwelling-house, situate at ——, within twenty-one days from the date hereof, under a penalty of £20, and treble duty. In making your return, you may, if necessary, use several of the forms, or may state the particulars, according to the forms given within, on any sheet or as many sheets of paper as you may find requisite. In case you should claim to be exempt from assessment, or claim a return of duty, by reason of your income being less than £150 a year, you will fill up the particulars on this paper in the usual course, and in addition sign the notice No. 8, (see p. 39,) in order that the necessary form for substantiating such claim may be forwarded to you. Given under my hand the —— day of —— 184—.

Forms of Return.

STATEMENT TO BE RETURNED BY EVERY OCCUPIER

The full Annual Value of all Lands, Tenements, and Hereditaments, occupied by the
by a Tenant, is required by Law to be stated, with such

LANDS AND TENEMENTS.	No. 1.	By every owner of Lands or Tenements, being also the Occupier thereof.	Christian and Surname of Owner.	Description of Property, whether Land, House, or Nurseries or Market Gardens.			
					In the Parish of _____	In the Parish of _____	In the Parish of _____
TITHES.	No. 2.	By every Tenant of Lands or Tenements.	Ch. s'ian and Surname of Tenant.	Name of the Owner and Residence.	Description of Property, whe- ther Land or House.	Term of Occu- pation, whether in writing otherwise, and if under Lease or Agreement the date to be stated, and No of Years for which the same is granted.	
					In the Parish of _____	In the Parish of _____	In the Parish of _____
No. 3.	By every Person receiving Tithes in kind, or any Pay- ment in lieu of Tithes— <i>that is to say,</i>	Tithes taken in kind for one year, or an average of the three preceding years	Description of Profits.	Description of Property, w'th the <i>Name of the Person to be charged.</i>			
	Dues and money payments, in lieu of tithes, (not arising from lands) on the like average	And compositions, rents, or other payments in lieu of tithes, arising from lands, (except rent-charge under Tithe Commutation Act) on the amount of the pre- ceding year					

OF LANDS, TENEMENTS, AND HEREDITAMENTS.

Owners thereof, and the full Annual Rent, with the Name of the Occupier, if occupied particulars as are set out under the following heads.

Forms of Return.

QUARRIES, WORKS, WAYS, MINES, &c.	No. 4.	<p>By every Person, Corporation, or Company, carrying on any of the following Concerns, or their Agents or Officers.</p> <p>Quaries of stone, slate, limestone, or chalk, iron works, gas works, salt springs or works, alum mines or works, water works, streams of water, canals, inland navigations, docks, drains, and levels, fishings, rights of markets and fairs, tolls, railways, and other ways, bridges and ferries, and other concerns of the like nature, on the amount of the profits in the preceding year</p> <p>Mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the profits of the five preceding years</p> <p>N. B.—A return of any lands, &c. used or occupied by any of the said concerns, must be returned in the respective columns in this paper, and they will be assessed accordingly.</p>	Description of Property, with the Name of the Person to be charged.	Annual Value of Profits.
MANORS.	No. 5.	<p>By every Lord or Lady of a Manor, or other Royal, as Tenant of the same.</p> <p>The amount of the profits of such manor or royalty, including all dues and other services, or other casual profits (exclusive of annual rents) on an average of the seven preceding years</p>		
FINES.	No. 6.	<p>By the Receiver of any fine paid in consideration of a demise of lands or tenements (except customary), to be charged under Schedule A.</p> <p>On the full amount of such fines received in the preceding year, or for such lesser period since the interest theron commenced, and estimate of the average value of one year ..</p>		
OTHER PROPERTY.	No. 7.	<p>By every person entitled to other profits arising from lands, tenements, and hereditaments, not in actual occupation, and not before stated.</p> <p>On the Amount for one year according to the fairest average that can be formed of the profits, stating the number of years taken for the average, and the mode of computation adopted</p>		

No. 8.

By every person whose income does not amount to £150 a year.

I hereby give notice that my income does not amount to £150 a year, and I require to be furnished with the proper form for proving the same.

(Signed) _____.

General Declaration to Schedules A. and B. &c.

I, _____, do hereby declare that all the particulars required in this notice to be returned as appertaining to me, in relation to the duties on the profits of my property, are in every respect justly and truly stated herein, according to the best of my judgment and belief, and according to the directions and rules of the act of parliament in that behalf made. Dated this — — — day of — — — 184—.

(Signed) _____.

(Indorsed).—Return for the Assessment of Lands, Tenements, and Hereditaments, under Schedules A. and B. for the year ending 5th April, 184—.

County of _____ parish of _____ To _____.

SCHEDULE D.

County of _____ parish or place of _____. In pursuance of an Act passed in the 6th year of the reign of Her present Majesty, for granting to Her Majesty duties on profits arising from property, professions, trades and offices, you are required to fill up such of the following statements as are applicable to your particular case, and deliver the same, under cover and sealed, at my dwelling-house, situate at _____ or at the office of the commissioners at _____ within twenty-one days from the date hereof, under a penalty of Twenty Pounds and treble duty. If you should desire to be assessed by the commissioners of the district, this return may be addressed to the clerk to the said commissioners, but if by the special commissioners appointed by the crown, or you should wish to compound for the said duties, then you should fill up the Notice No. 13, herewith left, and address your return to the surveyor of taxes for the district, but in either case the returns should be delivered at my dwelling-house to be forwarded to the respective officers accordingly, having been first superscribed with your name and place of abode or place of exercising or carrying on your profession or trade; and further, if you should desire to be assessed under a Number or Letter, and of paying into the Bank of England, or to the receiver appointed for receiving the duties, you will fill up the Form of Declaration No. 5, (see p. 42.) In case you should claim to be exempt from assessment or claim a return of duty by reason of your income being less than £150 a year, you will fill up the particulars on this paper, in the usual course, and in addition, sign the Notice No. 6, (see p. 42,) in order that the necessary form for substantiating such claim may be forwarded to you. An abstract of the rules and regulations, as your guide in filling up the several particulars, will be found in pp. 43, 44 of this Notice, and further information (if required) may be obtained upon application to the surveyor of taxes for the district. If your concerns require it, you may make use of several of the forms, or may make your return on any sheet or as many sheets of paper as you may find necessary, in the forms hereunder stated.

Given under my hand this — — — day of — — — 184—.

Asses

Forms of Return.

SCHEDULE OF PARTICULARS OF INCOME.

—	Amount of profits. £	On whose behalf the return is made, whether as <i>trustee or agent</i> , or as <i>officer of any company</i> , or as <i>precedent acting partner</i> .
From the trade of _____ carried on by me at _____	}	
From the profession of _____ exercised by me at _____	}	
From interest of money, annui- ties, or other annual payments derived from property out of Great Britain, or from payments or interest (including securities) not otherwise chargeable.....	}	
From dividends in the public funds, the half-yearly amount of which is less than fifty shil- lings	}	
From securities in Ireland, or in the British plantations, or other of Her Majesty's dominions ...	}	
From possessions in Ireland, or in the British plantations, or other of Her Majesty's dominions ...	}	
From foreign securities	}	
From foreign possessions	}	
From property or profits not coming within any of the fore- going heads, (except lands, &c., or other property of which no return is required to be made) and which consists of* _____ and that the amount thereof is computed according tot _____	}	
<i>* State the nature thereof.</i>		
<i>t State the grounds of compu- tation, and whether on an average or not.</i>		

No. 1.

Declaration by the Precedent Acting Partner, or Agent of a Firm, if none of the Parties are resident in Great Britain.

	Description or Style of the Firm.	Place of carrying on the concern.	Names of the Partners.	Residences of the Partners.
I, _____, do declare that I am* _____ to the firm, the names of the several partners of which, and their residences, are herein stated, with a description of the firm, and the place of carrying on the trade, concern, or exercising the profession. (Signed) _____. * State whether Precedent Acting Partner, or Agent.				

No. 2.

Declaration where the Party has made his Return in another Parish or Place.

	Profession or Trade, or other Property chargeable under Schedule D.	Parish or Place.	County.
I, _____, do declare that I have made my return of all the matters and things contained in this form applicable to my case under Schedule D., at the parish and county herein specified. Dated this _____ day of — 184—. (Signed, _____).			

No. 3.

Declaration by a Partner in Trade assessed under the joint Assessment of the Firm.

	Name of the Firm or Co-partnership.	Where the Return is made.
I, _____, do declare that I am engaged in trade or manufacture with the persons herein described, and that I have been, or am to be, assessed to the duties granted by the beforementioned Act, under the joint assessment made in the name of the firm for the whole of my profits, except what are included in the statement herewith delivered. Dated this _____ day of — 184—. (Signed, _____).		

Forms of Return.

No. 4.

Declaration to be made by a Partner desirous of being separately Assessed.

I, _____, do declare, that my proportion of the profits and gains of the trade or manufac^tre carried on under the firm of _____ is _____ part thereof, for which I am desirous of being separately assessed. Dated this _____ day of _____ 184____.

(Signed) _____.

No. 5.

Declaration where the party is desirous to be Assessed under Number or Letter, and to pay the Assessment into the Bank of England or to the Receiving Officer.

I do declare that I am desirous to be assessed under a number or letter in respect of my property under schedule (D.,) and to pay the duty.* Dated this _____ day of _____ 184____.

(Signed) _____.

* Here state whether into the Bank of England, or to the Receiving Officer, if such appointed by the commissioners.

No. 6.

Notice to be given by persons whose income does not amount to 150l. a year.

I hereby give notice that my income does not amount to 150l. a year, and I require to be furnished with the proper form for proving the same.

(Signed) _____.

No. 7.

To be signed by a party holding any Office or Employment of Profit (except such as is of a public nature and held under any department for which Commissioners are specially appointed.)

Name.	Description of Office.

General Declaration.

I, _____, do hereby declare that all the particulars required in this notice to be returned as appertaining to me in relation to the duties on profit of property, trade, or profession, contained in schedule (D.) are, in every respect fully and truly stated herein according to the best of my judgment and belief, and according to the rules and regulations of the Act of parliament in that behalf made. Dated this _____ day of _____ 184____.

(Signed) _____.

Rules and Regulations.

The tax under this schedule extends to all trades, professions, employment, or vocations, carried on or exercised in Great Britain or elsewhere, by persons residing in Great Britain, or carried on or exercised in Great Britain by any persons, whether subjects of Her Majesty or not, although not resident in Great Britain, and to every art, mystery, adventure, or concern carried on by them respectively, other than and except quarries of stone, slate, limestone, or chalk, mines of coal, tin, lead, copper, mastic, iron, and other mines, iron works, gas works, salt springs or works, alum mines or works, water works, streams of water, canals, inland navigations, docks, drains, and other levels, fishings, rights of markets and fairs, tolls, railways and other ways, bridges, ferries, and other concerns of the like nature, the particulars of which are to be stated in the proper return paper, as appertaining to land, &c.

The balance of profits of trade or manufacture is to be returned at the place where it is carried on, on an average of three years preceding; or, if set up within three years, on an average from the period of commencing the same, either ending on the day of the year when the annual accounts of the trade have been usually made up, or on the 5th day of April, 184—; or, if commenced within the year of assessment, according to such fair computation or average, as, to the best of your knowledge and belief, you shall state, and shall be directed by the commissioners.

In estimating the profits and gains in trade, &c., deductions are allowed—

For repairs of premises, or supply or repairs of implements, utensils, or articles employed, not exceeding the sum usually expended for such purposes according to the average of three years.

For bad debts only, or such part thereof, as shall be proved to the satisfaction of the commissioners to be such.

For any average loss not exceeding the actual amount of loss after adjustment.

And for the rent or value of any dwelling-house or domestic offices used for the purpose of trade, a sum not exceeding two-thirds parts of such rent.

But no deductions are allowed,—

On account of loss not connected with, or arising out of trade, &c.
Nor on account of capital withdrawn therefrom.

Nor for any sums employed or intended to be employed as capital therin.

Nor for any capital employed in improvement of premises occupied for the purposes of trade.

Nor on account or under pretence of any interest which might have been made on capital if laid out at interest.

Nor on account of any annual interest or any annuity or other annual payment payable out of such profits or gains.

Nor for any sum recoverable under an insurance or contract of indemnity.

Nor for any disbursements or expenses which shall not be money wholly and exclusively laid out for trade, &c.

Nor for any disbursements or expense of maintenance of the parties, their families or establishments.

Nor for any sum expended in any other domestic or private purposes distinct from the purposes of trade, &c.

The profits of professions, employments, or vocations, are to be returned on the amount of the preceding year, ending as before, subject

Rules and Regulations.

to the like provision with respect to those profits as to profits from trade, on the setting up or commencing thereof, within the year of assessment.

The profits on all securities bearing interest, payable out of the public revenue, (except annuities, dividends, and shares, payable out of any public revenue, or of the interest on East India bonds, and otherwise charged,) and on all discounts and on all interest of money, not being annual interest, payable or paid by any person whatever, are to be returned on the full amount of profits and gains arising therefrom within the preceding year.

The profits from foreign possessions and securities, or in the British Plantations, or in any other of Her Majesty's dominions out of Great Britain, may be stated to and assessed by the Commissioners of London, Bristol, Liverpool, and Glasgow, at or nearest to such of the said places where the property shall have been imported, or the persons receiving the remittances or value thereof reside; or if imported or received part in London and part in any of the out-ports, the whole of the profits to be returned and assessed in London, or if imported or received in different parts in two or more of the out-ports above mentioned, the whole profits are to be returned at each port: but they are to be assessed upon the aggregate amount at that port only where the major part of the value has been imported or received, to be computed on an average of three preceding years.

The returns of profits arising in any other manner than is above described comprehending every possible source of profit, of whatever nature or kind (not particularly described and particularly charged in the other parts of the Act), may either be formed on an average of years, if in their nature these profits are uncertain in their annual amounts; or if certain in their annual amount, on the profits of the preceding year. Whenever an average is taken, the number of years must be stated in the return, and the grounds on which such average is taken, (the commissioners having a power of taking any other more reasonable and fair average).

The Act having imposed the obligation of making these returns not only on the individuals for whose benefit the profits are received, but also on the *trustees*, and others acting in similar capacities, or on *agents* receiving the property of others, you should state in what capacity you make the return, whether on your own account, or as trustee of any description, or as agent, receiver, or factor for another, or as the officer of any corporation or company. And you are to observe, that if you act in any of those capacities, you are liable to the same penalty for not making a due return of the profits you are accountable for, as for your own profits.

You are not required to make any return either for yourself, or as trustee, &c. for others, of annuities, dividends, and shares, payable in Great Britain, out of any public revenue, or of the interest on East India bonds, the duties on which are to be retained by the respective corporations or companies trusted with the payment of the same, unless the half-yearly payment on any dividend payable out of the revenue of Great Britain does not amount to fifty shillings; nor are you required to make any return of rents, annuities, or interests of money, and other annual payments payable to you by others residing in this kingdom (unless such payments are derived from property out of Great Britain,) they being chargeable on the party by whom the payment is to be made, and will ultimately fall on you by way of deduction from the amount at the time the payment is made, without a particular assessment.

(Indorsed.)—Return for the assessment of profits in trade, professions, &c. under schedule D, for the year ending 5th April, 184—.

County of ——, parish of ——. To ——.

be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them on behalf of himself or themselves and the rest of the persons so liable, and it shall be lawful for them to give notice in writing to the commissioners acting in each district where they shall be called upon for such statement, in what parish or place, or parishes or places, they are respectively chargeable by this Act on their own account, and in which of the said parishes or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such parish or place, provided any one of such persons shall be liable to be charged on his own account in such parish or place; and if more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted from such double assessment by like applications to the commissioners as are allowed in other cases by this Act.

54.—And be it enacted, That every such officer before described of any corporation, fraternity, fellowship, company, or society shall also, within the like period, prepare and deliver in like form and manner a true and correct statement of the profits and gains to be charged on such corporation, fraternity, fellowship, company, or society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid; and such estimate shall be made on the amount of the annual profits and gains of such corporation, fraternity, fellowship, company, or society before any dividend shall have been made thereof to any other persons, corporations, or companies having any share, right, or title in or to such profits or gains; and all such other persons, and corporations or companies, shall allow out of such dividends a proportionate deduction in respect of the duty so charged: Provided always, that nothing herein-before contained shall be construed to require in such statement the inclusion of salaries, wages, or profits of any officer of such corporation, fraternity, fellowship, company, or society, otherwise chargeable under this Act: Provided also, that the statements of the several companies of the *East India* and *South Sea* shall be made exclusive of the dividends and the profits attached thereto, and to be divided amongst the proprietors of the respective stocks belonging to such companies.

Officers of
corporations
to prepare
statements of
profits and gains
to be charged,
estimated on
the annual
profits before
dividend made.

Proviso for
statements of
East India and
South Sea
Companies.

55.—And be it enacted, That if any person who ought by this Act to deliver any list, declaration, or statement as aforesaid shall refuse or neglect so to do within the time limited in such notice, or shall under any pretence wilfully

Penalty on per-
sons neglecting
to deliver in
lists;

Neglect of delivering Lists.

If on information before commissioner, 20*l.* and treble duty;

delay the delivery thereof, and if information thereof shall be given, and the proceedings thereupon shall be had, before the commissioners acting in the execution of this act, every such person shall forfeit any sum not exceeding twenty pounds, and treble the duty at which such person ought to be charged by virtue of this Act, such penalty to be recovered as any penalty contained in this Act is by law recoverable, and the increased duty to be added to the assessment, but, nevertheless, subject to such stay of prosecution or other proceedings by a subsequent delivery of such list, declaration, or statement in the case following; (that is to say,) if any trustee, agent, or receiver, or other person hereby required to deliver such list, declaration, or statement on behalf of any other person, shall deliver an imperfect list, declaration, or statement, declaring himself unable to give a more perfect list, declaration, or statement, with the reasons for such inability, and the said commissioners shall be satisfied therewith, the said trustee, agent, or receiver, or other person as aforesaid, shall not be liable to such penalty in case the commissioners shall grant further time for the delivery thereof; and such trustee, agent, receiver, or other person shall, within the time so granted, deliver a list, declaration, or schedule, as perfect as the nature of the case will enable him to prepare and deliver; and every person who shall be prosecuted for any such offence by action or information in any of Her Majesty's courts, and who shall not have been assessed in treble the duty as aforesaid, shall forfeit the sum of fifty pounds.

If on information in a court of law, 50*l.*

Persons to whom notices have not been delivered not liable to penalty if exempt.

56.—Provided always, and be it enacted, That no person to or on whom the assessor shall not have delivered or served a particular notice as aforesaid shall be liable to the penalties before mentioned, or either of them, for not delivering such statement as before required, if it shall appear to the commissioners for executing this Act, on inquiry before them, that such person is entitled to be exempted from the payment of all and every the duties hereby granted.

Assessors to make out a list of the persons on whom notices have been served.

57.—And be it enacted, That the assessor shall make out an alphabetical list, and deliver the same to the inspector or surveyor of the district, containing the names of all persons to or on whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits chargeable under this Act, within the limits of such assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the commissioners for special purposes, and also the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within but having

a residence out of such limits ; and if such assessor shall have neglected to give notice to any person to whom the same ought to have been delivered, the inspector or surveyor may at any time afterwards cause such notice to be delivered to or served on such person, and may also from time to time cause the like notice to be delivered to or served on any person coming to reside in any parish or place after the expiration of such notices.

Inspector or
surveyor may
serve notice on
persons omitted.

58.—And be it enacted, That the assessor for every parish or place shall personally appear before the said commissioners at such meeting as the said assessor shall be appointed to attend, and shall then and there make oath before the said commissioners that the several notices required to be delivered to householders and occupiers, and also to lodgers and inmates, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge, and that general notices to the effect mentioned in this Act have been duly affixed, in the manner hereby required, on such proper places within the city, town, or place for which such assessor shall act, as by this Act is required, and that the list delivered by him to the inspector or surveyor contains the name of every person to or on whom such notices ought to be delivered or served according to the directions of this Act, within the knowledge of such assessor ; and every assessor who shall neglect to appear before such commissioners, or refuse to make such oath, or who shall have omitted or neglected to return to such inspector or surveyor the name of any person whose name ought to be included in any such list as by this Act is required, shall forfeit any sum not exceeding twenty pounds.

Assessors to
verify the
delivery of
notices, and
the affixing
of general
notices.

Penalty, 20*l.*

59.—And be it enacted, That the clerks to the said respective commissioners shall with all convenient speed abstract the returns of statements delivered to such commissioners by the assessors, or at their office by the respective parties, into books to be provided for that purpose, and according to such forms as shall be transmitted to them from the Head Office for Stanips and Taxes, such abstracts to contain the names of the persons making such returns, and the several amounts of profits returned by them respectively, to be laid before and delivered to the said commissioners, and all such returns shall be numbered and filed in the office of the said commissioners, and carefully kept so long as the accounts of the said duties for such district, or any part thereof, shall remain unpaid to Her Majesty ; to all which books any inspector or surveyor who shall have taken the oath herein prescribed before the commissioners acting for the same districts respectively shall have free access at all seasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary in order to the due execution of this Act.

Abstract to be
made by the
clerks of returns
of statements
delivered to
commissioners.

Inspectors may
have access to
and take copies
from books
containing such
abstracts.

Schedule (A.)—Rules.

Duties in
Schedule (A.)
to be charged
under the fol-
lowing rules.

60.—And be it enacted, That the duties hereby granted and contained in the said schedule marked (A.) shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said duties as if the same had been inserted under a special enactment.

Sched. (A.)
Rules.

SCHEDULE (A.)

*No. 1.—General rule for estimating lands, tenements,
hereditaments, or heritages mentioned in Schedule (A.)*

Annual value to
be ascertained
by this rule,
except as after
stated.

The annual value of lands, tenements, hereditaments, or heritages charged under schedule (A.) shall be understood to be the rent by the year at which the same are let at rack rent,* if the amount of such rent shall have been fixed by agreement† commencing within the period of seven

* Rack-rent in common parlance is sufficiently understood to mean the best improved rent that can be got. Under all the provisions of the Act, rack-rent must be understood to mean, in the cases where there has been a letting within seven years, the rent agreed upon, and in other cases the rent that would be agreed upon, by the parties to be paid and received annually, as the sole consideration in value for the demise of the lands or tenements, each party bearing those respective burthens which the law and the nature of the property throw on them.

† A new agreement must be shown to have been made within seven years, fixing the amount of rent. This agreement may be in writing or by parol; it must be an agreement operating *in presenti*. If a lease subsists in force, no agreement to continue the former rent is an agreement within the meaning of the Act, so as to bring the commencement of the demise or of the rent to a later period.

The fixing of a rent does not necessarily imply a variation in the rent, circumstances may be such as not to admit of it. At the expiration of a term, a new demise necessarily infers a new agreement, whether the amount of rent has varied or not. But during the continuance of a demise, no agreement for fixing the rent can have a legal operation. In demises from year to year determinable on notice at the will of the parties, which have continued for more than the period of seven years, a determination of the demise by notice or mutual consent within that period must be shown, to entitle the tenant to claim to be assessed on the rent. The rent must have been fixed at the time of determining the demise by a new agreement then entered into; and if the determination of the former demise and a new agreement be shown, although the rent is not varied thereby, it falls within the meaning of the rule for fixing the rent, which becomes the criterion for assessment. But whenever a tenant has continued in a farm for more than seven years under a demise, which has not in law been determined within that period, the assessment is to be made on the actual value and not on the rent.

It follows from this, that all lands in the occupation of the owner must be assessed on the actual value, there being no rent payable, that part of the rule applying to existing demises only.

years* preceding the fifth day of April next before the time of making the assessment, but if the same are not so let at rack rent, then at the rack rent at which the same are worth to be let by the year; which rule shall be construed to extend to all lands, tenements, and hereditaments, or heritages, capable of actual occupation,† of whatever nature,

* The object of the general rule is to charge all lands at the present value; and as recent lettings at rack-rent may be supposed to give that rule to a reasonable certainty, the period of seven years has been fixed, being the longest period during which lands let at rack-rent may be considered as holding the same or nearly the same value, and the longest duration of term for which lands are usually let, without throwing on the tenant some additional burthen beyond the rent reserved.

† Lands capable of actual occupation are all those, which, from the interest of the proprietors therein, are, or may be exclusively enjoyed by them. The word has little affinity to cultivation, or to any of the modes usually adopted for cultivation, still less to the usual modes of tenancy. Although lands lie uncultivated, or although property may be of a nature that cannot be made the subject of a contract with a tenant, yet there is an occupation in its legal sense, resting in the owner of the lands or other property. Lands capable of actual occupation are all those which are exclusively the property of some one or more proprietors, and extend to all lands from whence a benefit may arise from the use of them, however small or uncertain that benefit may be. The manner of cultivation, the keeping or rendering them unprofitable, will not take away their rateability, though they may lessen their present value, so long as they retain their original and intrinsic quality. Lands converted to uses not at present beneficial may retain their quality; and in retaining that, retain the value on which the tax operates. Lands that are wholly uncultivated may have some value, though small, arising either from the surface or the soil, both of which are included in the description of lands. The profits that might arise from the surface, from the spontaneous or cultivated produce of the lands, are the particular objects of the general rule, and are to be charged by that rule by their capacity to produce a profit, although from misuse they may not be actually productive of profit. Lands so used as not to produce an annual revenue, or a revenue at a remote period, retain their intrinsic value and are capable of an average estimate, which is the rent at which they would then let, for the beneficial purpose of cultivation. In this rule commons and waste lands are not included, as not being in exclusive occupation, any farther than they are appurtenant to other lands, and as increasing their value; but all lands over which the proprietor has an exclusive power of cultivating as he pleases, whatever use he may make of them, are the subject of assessment. The value to be put on them is their present value, to be cultivated in the ordinary mode of cultivation, and depending in its amount on the quality of the land.

All lands, therefore, as far as the value of the surface thereof extends, whether freehold, copyhold, or customary, whether in lease for life or years, or under more precarious tenure, or in the possession of the owner, in whatever manner used, or (as the Act expresses) occupied, are subject to this general rule.

Those properties which are hereafter enumerated in the second chapter, the profits from which arise from a use of the soil, as quarries or mines, and certain works for the manufacture of the soil, as salt and alum works, and certain rights attached to the soil or the property therein, depending wholly on their being brought into productive action, and to the extent of the profit arising, are to be charged by rules peculiar to themselves. The only difference of opinion that is

Incorporeal Hereditaments.

*Sched. (A.)
Rules.*

yet maintained on this point, is in the case of woodlands: they are no otherwise described than as lands. It has been shown that the word "Lands," in its legal signification, comprehends woods, and so comprehending them, the rule must apply to them equally as to other lands. Wood is part of the superficial produce of the land, spontaneous or cultivated: the profit arising from it is not annual, though its improvement is so; it may not be periodical, so as to be capable of a fixed average; it may be the accumulated produce of centuries, and may be considered in some sort as belonging to the inheritance rather than the possession, and is certainly capable of limitation in such manner as to deprive the possessor of the profit: but in an Act of this sort, which seeks to obtain a revenue from every visible property, no limitations are admissible to diminish the assessment. The occupier is considered as the absolute proprietor, the property itself is charged in his hands, and whatever rent the property is capable of producing, the occupier is charged with, whatever use the present proprietor may put it to, or under whatever restraint or limitation he or any former proprietor may have placed it. On one side it has been argued, that woodlands are so circumstanced as not to be the object of occupation, in the same manner as arable, meadow, or pasture land. That in consequence an annual rent cannot be affixed on them, that the profits are all confined to the property, and are not divisible in their nature between the owner and a tenant, and consequently not the subject of charge in respect of the occupation, however they may be subject to a charge in respect of the property. That the profits are casual or periodical, and cannot be the subject of an annual assessment. To these objections it has been answered, that it is competent for the legislature to assign to each kind of property peculiar regulations for estimating the value, that the exercise of such power is peculiarly conspicuous in this Act. That admitting the general object of the Act to be an assessment on annual profits, yet it may depart from that rule on principles of general policy; and where profits exist that are not annual, it may, in pursuit of its general object, adopt an average as the ground of such assessment, and is not bound to resort to the profits. That all lands, meadow, arable, and pasture, are estimated on an average taken from the quality and fecundity of the land, and not on actual profits. That land, however cultivated or neglected, or reserved for particular uses, does not part with its quality, but that in proportion to that quality its capability is increased or diminished; that it cannot be denied, that underwoods cut periodically are usually let to tenants, and that the Act not having distinguished between the one and the other, must be governed as to both by the same rule of construction, and that it is only on the principle of convenience that woods of all descriptions are not usually let, for in their nature they are as capable of being let for a term sufficient to secure to the lessee a certain share of profit, and under covenants to secure the permanency of the owner's interest, as lands of any other description producing an annual profit are capable of being let by the year. That, under these circumstances, it was competent to the legislature, in assessing woods of all descriptions, to resort to that criterion, which would give an average value; and that in so doing they have applied the same rule as is applied to other lands, as affording the best average of the annual profit. That when the value is taken from the quality of the land, without reference to the natural produce, the value of land covered with wood is as capable of being estimated by the general rule as land covered with grass or corn, from its intrinsic quality. In considering the division of the duty into two parts, the one as applied to the property, the other to the occupation, it has been answered, that in letting lands the rent is ascertained by the fecundity of the land, and its capacity to produce a crop, leaving to the tenant a living profit thereon; which, in general cases, and so considered by the Act, is equivalent to the rent. That in estimating lands covered with wood the same rule is to be adopted. What would the land in question let for in the ordinary course of cultivation, leaving the tenant a profit after payment

and for whatever purpose occupied or enjoyed, and of whatever value,* except the properties mentioned in No. 2, and No. 3, of this schedule.

Sched. (A.)
Rules.

No. 2.—*Rules for estimating the lands, tenements, hereditaments, or heritages herein mentioned which are not to be charged according to the preceding general rule.*

The annual value of all the properties herein-after described shall be understood to be the full amount for one year, or the average amount for one year, of the profits† received therefrom within the respective times herein limited:

First.—Of all tithes,‡ if taken in kind, on an average of the Tithes in kind, three preceding years:

of expenses, to subsist upon and defray the occupier's burthens charged on the land? Whatever the result of this question is, that sum will be charged at the full duty under schedule (A.), and at half under schedule (B.); it is made more beneficial to the owner than by charging the whole value of the profits at full duty.

As the Act describes the land subject to the general rule, as lands in actual occupation, it is of course confined only to enclosed woods, being exclusive property; and exclusively reserved for that purpose. Wood growing on lands, as meadow or pasture, in the occupation of the proprietor, and producing other profit, ought to be charged with the lands. Wood growing on land in the occupation of a tenant, but excepted from the demise, is the object of another rule, in the second chapter.

* Whatever uses the proprietor puts the land to will not change the rateability. Walks, pleasure grounds, ornamental plantations, are all rateable. So are forests, parks, chases, warrens, commons, and the like. The unprofitable use of lands, by converting its fertility, may change its value, but cannot change its rateability.

† As the rent or annual value is an artificial rule by which the properties herein mentioned could be estimated, and no motives of policy intervene, the actual profits either annually or within a limited number of years must be accounted for.

Profits are the sums remaining of the produce of the concerns after deducting the expenses of the concerns of whatever nature it may be, without allowing any other deductions. And it will be well to remember that throughout this Act the thing itself or concern is charged, the profits arising therefrom, either artificially or actually estimated, are the object of charge, the receiver of the profits is the person charged, without any direct attention to the application of the profits on making the charge, but with auxiliary rates directing the apportionment of the duty when the profits are distributed.

‡ On the foregoing definition of profits it may be difficult, in some complicated cases, to ascertain the deductions to be made from the full value of the tithes taken in kind; the expense of setting out, carrying from the field, stacking, threshing, and carrying to market, are certainly to be allowed in diminution of the full value of the tithes, and when the concern is involved in other farming concerns it may be difficult to apportion them—for this no rule can be established until the facts be stated. In order to estimate the profits fairly, an exact account should be kept of the value of the corn, hay, straw, &c. and against this should be set off the actual expenses above stated.

Many parishes, and distinct estates in others, are, from various causes, free or discharged of tithes, the value of the tithes is

*Sched. (A.)
Rules.**Ecclesiastical
dues.**Tithes
compounded.**Manors.**Fines.*

Second.—Of all dues* and money payments in right of the church or by endowment, or in lieu of tithes (not being tithes arising from lands), and of all teinds in *Scotland*, on the like average :

Third.—Of all tithes arising from lands, if compounded for, and of all rents and other money payments in lieu of tithes arising from lands (except rent-charges confirmed under the Act passed for the commutation of tithes), on the amount of such composition, rent, or payment for one year preceding :

The said duty in each case to be charged on the person entitled to such tithes or payments, or his lessee or tenant, agent or factor, except in the cases mentioned in the fourth rule of No. 4 of schedule (A.) :

Fourth.—Of manors† and other royalties, including all dues and other services, or other casual profits, (not being rents or other annual payments reserved or charged,) on an average of the seven preceding years, to be charged on the lord of such manor or royalty, or person renting the same :

Fifth.—Of all fines‡ received in consideration of any demise of lands or tenements (not being parcel of a manor or royalty

sunk in the rent and no estimate or assessment is made of them. Under several acts of parliament estates are discharged of tithes on payment of a fixed rent or a corn rent, as other rents, varying according to circumstances—in such cases the tax is not to be charged on the titheowners, but on the occupiers of the lands who will deduct their due proportion on payment of the rent, and they will come under the rate of tithe free lands.

* Under this head are classed all fees and offerings receivable by ecclesiastical persons and others as surplice fees, easter offerings, &c.

† The casual profits of manors, such as fines on admission, or renewal, or alienation, or death of the lord or tenant, heriots, deodands, estrays, and other profits of the like nature are chargeable under this rule, which includes all manors having copyhold or customary estates, as well as freehold manors, and goes to every profit payable by the custom of the manor, except rents and other annual payments, the assessment on which is included in the assessment on the tenant, and will be deducted on payment as on other rents.

‡ These estates are generally granted for lives, and are by usage considered as renewable on the dropping of a life by adding another life; or they are granted for a term of years, and renewed at stated periods during that term by revoking the old and granting an enlarged term, although there is no custom to enforce such renewals. In either case this is a purchase of a further term by the transfer of capital already possessed by the tenant, who becomes the sole owners of the estate for that term, subject to such annual rent as may have been reserved. The tenant on the purchase is entitled to the whole profits for that term, except the rent for which he is allowed on payment to retain the proportion of duty, but for the remainder he is to be charged as his own profits, there being no other person entitled to them during the term. Fines constitute so large a part of the income of ecclesiastical and collegiate bodies, and also of some individuals, that not to have adopted this mode would have left a defect in the generality of the measure itself.

demisable by the custom thereof) on the amount so received within the year preceding by or on account of the party; provided that in case the party chargeable shall prove, to the satisfaction of the commissioners for general purposes in the district, that such fines, or any part thereof, have been applied as productive capital, on which a profit has arisen or will arise otherwise chargeable under this Act, for the year in which the assessment shall be made, it shall be lawful for the said commissioners to discharge the amount so applied from the profits liable to assessment under this rule:

Sixth.—Of all profits* arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged, and not before enumerated, on a fair and just average† of such number of years as the said commissioners shall, on the statement of the party to be charged, judge proper, (except such profits as may be liable to deduction in pursuance of the ninth or tenth rule in No. 4, herein-*after* mentioned,) to be charged on the receivers of such profits, or the persons entitled thereto.

Other profits
from lands.

* This general clause is intended to include all profits arising from lands not before charged. It considers all property in actual occupation as before charged, it also considers all property before enumerated as before charged, and it excepts all property liable to deduction.

Of those not in actual occupation of the party may be classed timber growing on lands demised to a tenant and excepted from the demise, and any other profit arising out of lands demised and excepted out of the demise; such profits are assessable when they arise not annually, but at the respective periods when the property has been converted into profit. So also timber or underwood growing on a common or waste, not being in the exclusive occupation of any one, which timber or underwood, by the custom of the manor or place, may be cut down by particular tenants or by the lord, not as appurtenant to any lands brought into charge, but as personal rights. When they are appurtenant, the profits should be assessed with the principal property. Of property not enumerated, may be considered profits from lodgers, or from furnished houses, as profits arising from tenements.

Bricks and tiles may also in some cases, when not carried on as a trade, be classed under this rule, but in general cases they will come more properly to be assessed under schedule D. either as a trade under the first case, or under the sixth case as general profits, for though the soil or earth forms a principal ingredient, this process so alters it, that it cannot in all cases be considered as a profit arising from lands.

† The average to be taken in this case must be according to the nature of the subject. It is to be a fair and just average, to be taken and stated by the party, subject to correction by the commissioners. The case of timber, where the assessment is to be made on the profits and not on the annual value of the lands, perhaps offers the greatest difficulty; in that case the profits may have been accumulating for centuries. If the full value was to be taken it would be in some measure a charge on the inheritance, and perhaps 5 per cent. on an average of twenty years, on the amount cut down the preceding years, would be the safest rule on which to make the estimate.

Sched. (A.)
Rules.

Manner of
charging certain
other properties.

No. 3.—*Rules for estimating the lands, tenements, hereditaments, or heritages herein-after mentioned which are not to be charged according to the preceding general rule.*

The annual value of all the properties herein-after described shall be understood to be the full amount for one year, or the average amount for one year, of the profits received therefrom within the respective times herein limited.

Quarries.

First.—Of quarries* of stone, slate, limestone, or chalk, on the amount of profits in the preceding year :

Mines.

Second.—Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of the five preceding years, subject to the provisions concerning mines contained in this Act :

Ironworks, &c.

Third.—Of iron works, gas works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, and levels, fishings,† rights of markets and fairs, tolls, railways and other ways, bridges, ferries, and other concerns of the like nature, from or arising out of any lands, tenements, hereditaments, or heritages, on the profits of the year preceding :

Duty in last
three rules how
to be charged.

The duty in each of the last three rules to be charged on the person, corporation, company, or society of persons, whether corporate or not corporate, carrying on the concern, or on their respective agents, treasurers, or other officers having the direction or management thereof, or being in the receipt of the profits thereof, on the amount of the produce or value thereof, and before paying, rendering, or distributing the produce or the value, either between the different persons or members of the corpora-

* These concerns are often carried on in a manner similar to concerns in trade, though strictly speaking they are not trading concerns, which consist in the buying and selling the commodity dealt in. The duty is imposed on the profit, the tax therefore applies only to those concerns of which a profit is made.

† One effect of the division in the assessment of these properties from land is, that they are not chargeable to the duties under schedule B., they are not liable to the duty in respect of the occupation but in respect of the property only. The assessment is made on the persons carrying on the concern, who, after assessment, will be entitled to deduct a due proportion for any rent or share in the produce, payable or distributable to any others, whether to the owner of the soil by virtue of a reservation, or to a creditor by virtue of a contract. For these persons the company of adventurers is agent, and although on the whole, the company should derive no profit from the concern, the company must be charged for the value of what shares they pay to others, and retain the duty thereon on payment.

tion, company, or society engaged in the concern, or to the owner of the soil or property, or to any creditor or other person whatever having a claim on or out of the said profits; and all such persons, corporations, companies, and societies respectively shall allow out of such produce or value a proportionate deduction of the duty so charged, and the said charge shall be made on the said profits exclusively of any lands used or occupied in or about the concern.

The computation of duty arising in respect of any such mine carried on by a company of adventurers shall be made and stated jointly in one sum: provided that if any adventurer shall declare his proportion or share in such concern, in order to a separate assessment, it shall be lawful to charge such adventurer separately, and nothing herein contained shall be construed to restrain any adventurer so separately assessed from deducting or setting against his profits acquired in one or more of such concerns his loss sustained in any other of the said concerns, over and above the profits thereof, provided that such loss shall not exceed the proportion of such adventurer which shall have been duly proved by the company in their computation of duty, and shall have been allowed by the respective commissioners, and in every such case one assessment only shall be made on the balance of such profit and loss of the adventurer so separating his account in the parish or place where such adventurer shall be chargeable to the greatest amount, and the amount of each person's share so proved and allowed shall be deducted from the general assessment of the company or companies to which such adventurer shall belong, and the respective commissioners shall cause the assessments on the said companies to be rectified as the case may require; and the certificate of the commissioners making such separate assessment shall be an authority to the commissioners acting in another district to cause the assessments on the respective companies to which such assessment shall belong to be rectified; and in case such loss shall arise in a different district than where such separate assessment shall be to be made, the certificate of the commissioners acting for such other district of the amount of such loss, and the proportion of such adventurer therein, shall be proof of the deduction to be made by the commissioners making such assessment.

*Sched. (A.)
Rules.*

No. 4.—Rules and regulations respecting the said duties.

First.—All properties chargeable to the duties in schedule (A.) To be charged shall be charged in the parish or place where the same are in the parish;

*Sched. (A.)
Rules.*

Except canals, railways, &c., which are to be charged where the general accounts are made up.

Duties may be deducted from interest payable to creditors.

Manors extending into different parishes, and fines, where to be charged.

Lands in the same occupation to be charged according to the parishes.

Proportions in each parish, and belonging to distinct owners, to be stated.

situate, and not elsewhere, except as herein-after is excepted :

Provided that the profits arising from canals, inland navigations, streams of water, drains, or levels, or from any railways or other roads or ways of a public nature, and belonging to or vested in any company of proprietors or trustees, whether corporate or not corporate, may be stated in one account, and charged in the city, town, or place at or nearest to the place where the general accounts of such concern shall have been usually made up : and it shall be lawful for the said proprietors or trustees, having paid the duties so chargeable, either to deduct a just proportion thereof from the interest payable to the creditors of the said properties, or any of them, or to pay such interest in full, without making any such deduction ; and it shall be lawful for the said creditors to receive such interest in full, and they shall not be liable thereupon to the penalty herein-after contained :

Provided also, that the profits arising from any manor or royalty which shall extend into different parishes may be assessed in one account in the parish where the court for such manor or royalty shall have been usually held : Provided also, that the profits arising from all fines received by the same person, body politic or corporate, or company, may be assessed in one account, where the person to be charged under the regulations of this Act shall reside :

Second.—All lands occupied by* the same person shall be brought into every account thereof required to be delivered by such person under this Act, whether the same shall be occupied by such person as owner or tenant, or as tenant under distinct owners, or shall be situate in the same or in different parishes or districts, but the charge thereon shall be in each parish or district in proportion to the value of the property situate therein, of which proportions the occupier shall be required to deliver an account in each parish wherein any part of such lands is situate, and a separate estimate shall be given of lands in the same occupation belonging to distinct owners ; and if any occupier of lands situate in different parishes or places shall wilfully omit to deliver an account of the lands so occupied in each parish or place, although such occupier may not reside in one or more of such parishes or places, he shall be charged for

* Though this clause mentions all lands occupied by the same person, it must be understood to mean only such lands as are immediately contiguous, or are held together as one farm. It cannot be intended that a gentleman or other person holding lands in two counties where he has mansions should bring the whole into one account.

the lands so omitted at treble the rate contained in this Act, over and above the penalty herein imposed :

*Sched. (A.)
Rules.*

Provided always, that lands held under the same demise, or in the occupation of the same person as owner, although situate in different parishes, but wholly in the same district of commissioners, may be charged in either parish, at the discretion of the said commissioners, if they shall be satisfied that the proportion in each parish, either in respect of quantity, rent, or value of the said lands, cannot be ascertained ; and if the said lands extend into different districts of commissioners, then the assessment shall be made in that district where the occupier of such lands doth reside :

Lands in different parishes to be charged in either where the proportions cannot be ascertained.

Third.—For any dwelling-house in the occupation of a tenant which, with the buildings or offices belonging thereto and the land occupied therewith, shall be under the annual value of ten pounds, and for all lands and tenements let to any tenant for a less period than one year, the assessment thereupon shall be made on the landlord, but so as not to impeach the remedy of recovery of the duty from the occupier, in default of payment by the landlord :

Houses under 10*l.* charged on landlords.

Fourth.—For any compositions, rents, or other payments in lieu of tithes, the assessment thereupon may, if the commissioners think fit, be made on the respective occupiers of the lands from which such tithes arise, or on the respective persons liable to the payment of such compositions, rents, or other payments ; and the said commissioners may direct notices to be delivered to such persons respectively, for the purpose of obtaining returns of the value of such compositions, rents, and payments, subject to the like penalties and under the regulations of this Act for returns of the annual value of lands :

Tithes may be charged on occupiers of land.

Fifth.—If any mine, enumerated in the fifth rule, No. 3, of this schedule, has, from some unavoidable cause, been decreased and is decreasing in the annual value thereof, so that the average of five years will not give a fair and just estimate of the annual value thereof, it shall be lawful, after due proof before the commissioners for general purposes in the district where such mine shall be situate, to compute such annual value on the actual amount of such profits and gains in the preceding year ending as aforesaid, subject to such abatement on account of diminution of duty within the current year as is herein provided in other cases ; and if any such mine shall, from some unavoidable cause, have wholly failed, it shall be lawful for the said commissioners, on due proof thereof, wholly to discharge any assessment made thereon :

Mines failing, how to be charged.

Provided always, that whenever any such mine shall be

Mines to be charged where

If failed, the assessment may be discharged.

*Sched. (A.)
Rules.*

situate or produce manufactured.

Duties in certain cases to be estimated according to profits accrued since commencement of possession.

Houses of foreign ministers charged on landlord.

Official houses charged on the occupiers.

Occupiers to recover from landlord, according to the rate, by deducting the duty out of the rent.

situate, or the produce thereof shall be manufactured, in any place other than where the produce thereof shall be sold, the profits arising therefrom shall be assessed and charged in the parish or district where the said mine is situate, or where the produce thereof is manufactured, and not elsewhere:

Sixth.—If in estimating the value of any of the properties enumerated in No. 2 or No. 3 of this schedule, as before mentioned, it shall appear that the account required by the said rules cannot be made out by reason of the possession or interest of the party to be charged thereon having commenced within the time for which the account is directed to be made out, the profits of one year shall be estimated in proportion to the profits received within the time elapsed since the commencement of such possession or interest:

Seventh.—The duty to be charged under this schedule, in respect of any house or tenement occupied by any accredited minister from any foreign prince or state, shall be charged and paid by the landlord or person immediately entitled to the rent of the said house or tenement:

Eighth.—The duty to be charged in respect of any house, tenement, or apartment belonging to Her Majesty, in the occupation of any officer of Her Majesty, in right of his office or otherwise, (except apartments in Her Majesty's royal palaces,) shall be charged on and paid by the occupier of such house, tenement, or apartment, upon the annual value thereof:

Ninth.—The occupier of any lands, tenements, hereditaments, or heritages, being tenant of the same, and paying the said duties, shall deduct* so much thereof in respect of the rent

* The cases that frequently will arise between landlord and tenant on the sum to be deducted, require some illustration. If land is let in any manner, so that the rent reserved is the criterion of assessment, then the full duty in the assessment is to be deducted, and no more. The duty may be less than the rate on the rent, wherever any deductions for land tax or rate for draining have been allowed. Thus, if the rent be £200, and the assessment is made on the rent after allowing twenty pounds for land tax, the deduction should follow the assessment, and should be made on £180; but if no such sum be allowed in the assessment, then the deduction will be on £200. But if land is let in a manner so that the annual value becomes the criterion, and that annual value should exceed the rent, as it often does considerably, the tenant cannot deduct from his landlord the whole of the sum assessed, but must only deduct the proportion charged on the rent. Thus if a farm was let more than seven years ago at £150, which is now valued at £200, the tenant can deduct only fifteen pounds from his landlord, whereas he is assessed in respect of the property at twenty pounds. The reason of which is that the Act distributes the duty equally and in proportion to each person's share of the profits. The tenant having a beneficial lease, and being a partaker with his

payable to the landlord for the time being (all sums allowed by the commissioners being first deducted) as a rate of seven-pence for every twenty shillings thereof would by a just proportion amount unto, which deduction shall be made out of the first payment thereafter to be made on account of rent ; and the receivers of Her Majesty, and all landlords, both mediate and immediate, their respective heirs, executors, administrators, and assigns, according to their respective interests, and their respective receivers or agents, shall allow such deduction upon receipt of the residue of the rent, under the penalty herein contained ; and the tenant paying the said assessment shall be acquitted and discharged of so much money as if the same had actually been paid unto the person to or for whom his rent shall have been due and payable ; and the occupier of lands charged on the amount for any composition, rent, or payment for tithes arising therefrom, and paying the said duties, shall be entitled to make the like deduction from such composition, rent, or payment, on paying the same :

Tenth.—Where any such lands, tenements, or hereditaments are subject or liable to the payment of any rent-charge,* whether under the Act passed for the commutation of tithes, or otherwise, or any annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, stipends† to licensed

Landlords may recover from others having interest at the like rate.

landlord of the profits of the property, exclusive of the profits of occupation, he is during the lease quasi owner of one-fourth part of the property, as the rent he pays bears only the proportion of three-fourths to the value. He therefore is justly charged for fifty pounds of the property, as from his contract the landlord takes less from him by fifty pounds than the property is worth, and for this fifty pounds the tenant must pay the duty.

* The payments over on account of chief rents and other charges, will in all cases bear the just proportion to the sum paid, except where those payments are also charged with a proportion of land tax ; as if land be charged with twenty pounds land tax, and the chief rent be subject to a portion of that land tax, the duty on the property can only be deducted from the remainder of the chief rent, and not on the whole.

† These words confine the power of deducting the duty from those curates who are licensed by the bishop under a fixed salary or stipend, by which the stipend becomes a charge on the living. Other curates retained voluntarily, must be charged as acquiring an income by their service, which they perform for their employer. Such retainer differs in no way from the retainer of others in service.

When the curate with a stipend not exceeding fifty pounds is liable to a deduction by his rector for the stipend, as an annuity charged on the living, he may obtain a certificate of exemption, which he will deliver to his rector, who will be thereby discharged from his assessments *pro tanto*, and abate the deduction in the same proportion. When the curate is charged for his salary, he may obtain his exemption in the same manner, but no certificate is necessary, the assessment will be discharged.

*Sched. (A.)
Rules.*

curates, or other rent or annual payment thereupon reserved or charged, the landlord, owner, or proprietor by whom any deduction shall have been allowed as aforesaid, and the owner or proprietor being also occupier and charged to the said duties, shall deduct and retain out of every such rent-charge, annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, stipend, or other rent or annual payment aforesaid, so much of the said duties or payments on account of the same, (the just proportion of the sums allowed by the commissioners in the cases authorized by this Act being first deducted,) as a like rate of seven-pence for every twenty shillings on such rent-charge, annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, or stipend, or other rent or annual payment aforesaid, respectively, shall by a just proportion amount unto ; and the receivers of Her Majesty, and all persons who shall be anyways entitled unto such rents, duties, stipends, or annual payments, their receivers, deputies, or agents are hereby required to allow such deduction, upon the receipt of the residue of such monies as shall be due and payable for such rents, duties, or annual payments, without any fee or charge for such allowance, and under the penalty herein contained ; and the landlord, owner, proprietor, and occupier respectively, being charged as aforesaid, or having allowed such deduction, shall be acquitted and discharged of so much money as if the same had actually been paid unto such person to whom such rent-charge, annuity, fee-farm rent, rent service, quit rent, feu duty, teind duty, stipend, or other rent or annual payment aforesaid, shall have been due and payable :

Mortgagees in possession liable.

Eleventh.—Where any mortgagee or creditor in any heritable bond or wadset shall be in the possession of the lands, tenements, hereditaments, or heritages mortgaged or secured, such mortgagee or creditor shall be chargeable as occupier when in the actual occupation of the same, and when not in the actual occupation of the same shall be liable to such deduction as any other landlord would be ; and upon the settlement of accounts between such mortgagee or other creditor as aforesaid, and the mortgagor or debtor, the duty payable in respect of the amount of the interest payable

In the same manner in cases of income exceeding fifty pounds per annum, the certificate will discharge the amount allowed, or it may be discharged from his assessment, as the case requires.

The six preachers, vergers, and others acting under the dean and chapter of C. claim not to be assessed for their salaries or stipends, on the ground that they arise from the rents of lands before charged :—*Held*, that as a part of the collegiate body they are not liable to assessment for their stipends, but to a deduction on payment, the property out of which their salary arises having been charged.

*Sched. (A)
Rules.*

upon such mortgage or other debt as aforesaid shall be taken and allowed as so much money received by such mortgagee or other creditor as aforesaid on account of such interest :

Twelfth.—Where any lands, tenements, hereditaments, or heritages shall be occupied by the owner at the time the assessment shall be made, who shall die before payment of the duty, the heirs, executors, administrators, or assigns, or other person who on such death may become entitled to the rents and profits thereof, shall be liable to the payment of all arrears of the said duty due at the time of such death, and to all subsequent instalments for that year, according to their respective interests, without any new assessment : Owner dying,
how the duty is
to be paid.

Thirteenth.—Where any house shall be divided into distinct properties, and occupied by distinct owners or their respective tenants, such properties shall be charged distinct on the respective occupiers : Houses divided
into distinct
properties.

Fourteenth.—No deduction* from the estimate or assessment on any lands, tenements, hereditaments, or heritages shall be allowed in any case not authorized by this Act, nor unless an account in writing, signed by the occupier thereof, or by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor within the time and pursuant to the notice delivered by such assessor ; and if any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, it shall be lawful for the surveyor or inspector to surcharge the assessment, and to charge therein a sum equal to the amount of duty by which the assessment shall have been diminished on occasion of such deduction, which surcharge shall not be annulled or vacated under any pretence whatever, but shall stand part of the assessment. Deductions not
to be allowed,
unless autho-
rized by the Act,
and an account
thereof delivered
to the assessor.

No. 5.—*Particular deductions† and allowances in respect of the duties under schedule (A.)* Deductions.

First.—For the amount of the tenths and first fruits, duties, Tenthys, &c. and fees on presentations paid by any ecclesiastical person

* It is necessary to observe that no general deductions can be made from the rent but the two above stated, nor to any greater extent than what has been paid by the landlord. As it is necessary to deliver this account at the same time that the account of the value is delivered, tenants and occupiers should be careful not to omit the opportunity. Unless the assessors insert the deductions in their estimate the commissioners cannot afterwards admit them.

† The time of granting these allowances will be subsequent to the assessments, in pursuance of the claim made at the time of delivering the account of the annual value, the duties being fully charged on the property from which these deductions are claimed.

*Deductions and Allowances.**Sched. (A.)
Rules.*Procurations,
&c.Repairs of
chancels.Parochial rates
on rent-charge
for tithes.

Land Tax.

Drainage, &c.

Rate of
deduction.Allowances to
ecclesiastical
bodies, &c. how
to be made.

within the year preceding that in which the assessment shall be made :

Second.—For procurations and synodals paid by ecclesiastical persons on an average of seven years preceding that in which the assessment shall be made :

Third.—For repairs of collegiate churches and chapels, and chancels of churches, or of any college or hall in any of the universities of *Great Britain*, by any ecclesiastical or collegiate body, rector, vicar, or other person bound to repair the same, on an average of twenty-one years preceding as aforesaid, or as nearly thereto as can be produced :

Fourth.—For the parochial rates, taxes, and assessments charged upon or in respect of any rent-charge confirmed under the Act passed for the commutation of tithes, on the amount paid in the year in which the assessment shall be made :

Fifth.—For the amount of the land tax charged on lands, tenements, hereditaments, or heritages under the said Act passed in the thirty-eighth year of the reign of King George the Third, where the charge thereon shall not have been redeemed :

Sixth.—For the amount charged on lands, tenements, hereditaments, or heritages by a public rate or assessment in respect of draining, fencing, or embanking the same :

In all which cases there shall be allowed (unless such payments, or any part thereof, shall be made by a tenant,) such sum of money as a like rate of seven-pence for every twenty shillings of the sums paid would by a just proportion amount unto ; and the sum so allowed shall be deducted from the assessment to be made on the property charged with such payments, except in the cases hereinafter otherwise provided for ; (that is to say,)

Provided always, that the allowances to be granted in pursuance of the first, second, or third case may be granted to the ecclesiastical or collegiate body, rector, vicar, or other person aforesaid liable to the charges therein mentioned, in one sum, either by deducting the same from the assessment upon him (if any), or by certificate ; provided that no abatement or deduction shall be made from any assessment for the allowances granted in pursuance of any of the cases mentioned in this rule in respect of any such charges or payments as aforesaid, payable out of any rent-charge confirmed under the Act passed for the commutation of tithes, but such allowances shall be granted by certificate in the manner hereinafter directed.

61.—And be it enacted, That the person entitled to any of the allowances mentioned in the next preceding rule, which are directed or authorized to be made by certificate, and which shall not have been made by deduction or abatement from the assessment, shall claim such allowance at any time after the expiration of the year of assessment, before the commissioners for general purposes of the district in which the property charged with the payments and charges mentioned in the said rule shall be situate; and the said commissioners, upon due proof before them that the claimant is entitled to such allowance, shall certify the particulars and amount thereof to the commissioners for special purposes at the head office for stamps and taxes in *England*, and thereupon the said last-mentioned commissioners shall grant an order for the payment of such allowance, directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, as may be most convenient for the party entitled to such allowance, and such receiver-general or officer as aforesaid is hereby required, on production and delivery to him of such order, to pay the amount of such allowance to the party entitled thereto out of any money in the hands of such receiver-general or officer arising from any duties placed under the management of the commissioners of stamps and taxes, taking the receipt of the party entitled to such allowance for the same, by endorsement on such order.

*Sched. (A.)
Rules.*

Mode of proceeding in order to the payment of certain allowances granted under No. 3, schedule A.

No. 6.—Allowances to be made in respect of the said duties in schedule (A.)

For the duties charged on any college or hall in any of the Allowances for universities of *Great Britain*, in respect of the public buildings and offices belonging to such college or hall, and not occupied by any individual member thereof, or by any person paying rent for the same, and for the repairs of the public buildings and offices of such college or hall, and the gardens, walks, and grounds for recreation repaired and maintained by the funds of such college or hall:

Or on any hospital, public school, or almshouse, in respect of the public buildings, offices, and premises belonging to such hospital, public school, or almshouse, and not occupied by any individual officer or the master thereof, whose whole income, however arising, estimated according to the rules and directions of this Act, shall amount to or exceed one hundred and fifty pounds *per annum*, or by any person paying rent for the same, and for the repairs of such hospital, public school, or almshouse, and offices belonging thereto, and of the gardens, walks, and grounds

*Sched. (A.)
Rules.*

for the sustenance or recreation of the hospitallers, scholars, and almsmen, repaired and maintained by the funds of such hospital, school, or almshouse, or on any building the property of any literary or scientific institution used solely for the purposes of such institution, and in which no payment is made or demanded for any instruction there afforded, by lectures or otherwise; provided also, that the said building be not occupied by any officer of such institution, nor by any person paying rent for the same;

The said allowances to be granted by the commissioners for general purposes in their respective districts:

Rents of lands belonging to hospitals, public schools, and almshouses, or vested in trustees for charitable purposes.

Or on the rents and profits of lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or almshouse, or vested in trustees for charitable purposes, so far as the same are applied to charitable purposes:

The said last-mentioned allowances to be granted on proof before the commissioners for special purposes of the due application of the said rents and profits to charitable purposes only, and in so far as the same shall be applied to charitable purposes only:

The said last-mentioned allowances to be claimed and proved by any steward, agent, or factor acting for such school, hospital, or almshouse, or other trust for charitable purposes, or by any trustee of the same, by affidavit to be taken before any commissioner for executing this Act in the district where such person shall reside, stating the amount of the duties chargeable, and the application thereof, and to be carried into effect by the commissioners for special purposes, and according to the powers vested in such commissioners, without vacating, altering, or impeaching the assessments on or in respect of such properties; which assessments shall be in force and levied notwithstanding such allowances.

Special commissioners to certify allowances granted under No. 6, schedule (A.) and order payment thereof.

62.—And be it enacted, that where any allowance mentioned in No. 6 of the said schedule (A.) shall be granted by the commissioners for special purposes, under the authority of this Act, they shall give a certificate thereof, together with an order for payment of the same, directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps in the manner herein provided with respect to allowances to be granted under No. 5 of the said schedule, and such allowance shall in like manner be paid to the party entitled thereto.

Duties in schedule (B.) and rules deemed part of the Act.

63.—And be enacted, That the duties hereby granted, contained in the schedule marked (B.), shall be assessed and

charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties as if the same had been inserted under a special enactment.

SCHEDULE (B.)**No. 7.—Rules for assessing and charging the properties under schedule (B.)****Sched. (B.)
Rules.**

The duties last before mentioned shall be charged in addition to the duties to be charged under schedule (A.) on all the properties in this Act directed to be charged to the said duties, according to the general rule in No. 1, schedule (A.) before mentioned, on the full amount of the annual value thereof estimated as by this Act is directed (except a dwelling-house,* and the domestic offices thereunto belonging, and which dwelling-house and offices shall not be occupied, by virtue of one and the same demise, with a farm of lands for the purpose of farming such lands, or with a farm of tithes for the purpose of farming the same; and except warehouses or other buildings† occupied for the purpose of carrying on a trade or profession); provided

To be charged
in addition to
schedule (A.) on
the same pro-
perties, except
for dwelling
houses distinct
from farms, and
for buildings
occupied for
trade or pro-
fessions.

* Farm houses let with a farm are supposed not to enhance the value of the farm; they are generally considered as necessary appendages, to be provided and repaired by the landlord in all cases of tenancy at rack rent. No exemption is therefore allowed for any part of the rent payable for the farm. But houses inhabited by the owner of the farm for the purpose of farming the lands are within the exemption, and the lands only are to be estimated to the occupier's duty; and therefore, in such cases, a separate value should be put on the house and the land, for both are assessable under schedule A.

† Lands occupied for trade are not within this exception, and should be assessed by the general rule; for in few cases will the rent be a fair rule for assessing the land used for such purposes.

The manner of assessing tithe-free lands and tithes compounded for, has hitherto created considerable difficulties. Under the first Act a deduction of one-eighth was allowed for all lands tithe-free, and the tenant compounding for his tithes was not charged at all, it being thought that he derived little or no benefit therefrom. The tenant of tithe-free land is in this Act considered as in the situation of compounding for the tenth part of the produce, by payment of rent, more than in proportion he pays for the other nine parts of the produce. The value of the tithes of an arable farm taken in kind may be considered as equal or greater than one-fourth of the rent, the whole produce of the one-tenth part being rendered in full, so as to leave the expenses of the cultivation to be answered by the other nine parts. Now if an arable farm will produce three rents, the tithe is worth three-tenth parts of the rent, and consequently the deduction of one-eighth, is less than the just proportion. To remedy this inequality, a duty has been imposed on the tenant compounding for his tithe of one one-fourth of the proprietor's duty. And on calculation this will be found to bring both assessments nearly on a par, as may be seen by the fol-

Tithe Commutation Rent-charge.

*Sched. (B.)
Rules.*

One-eighth to
be deducted
from rent of
tithe-free lands
in England.

that in all cases where lands are subject to a rent-charge in lieu of tithes under the Act passed for the commutation of tithes, and in all other cases where lands in *England* are not subject to tithes, or to any modus* or composition real in lieu thereof, there shall be deducted out of the duties contained in this schedule a sum not exceeding one-eighth part thereof; and in all cases where such lands are subject to a modus or composition real, and not subject to any tithes, there shall be deducted out of such duties so much thereof as, together with the like rate on such modus or composition real, shall not exceed one-eighth part of such duties as aforesaid; and in all cases where such lands are subject to a modus or composition real in lieu of certain specific tithes, and also are subject to certain other specific tithes, or where such lands are free of certain specific tithes, and are subject to certain other specific tithes, the annual value of such lands shall, for the purpose of charging the duties under this schedule, be estimated at the rack rent at which the same would let by the year if wholly free from tithes, and there shall be deducted therefrom the amount or value of one-eighth of the said duties chargeable on the said estimate, as in cases of tithe-free lands:† Provided also, that any person

lowing cases:—Land tithe-free let at £200, the assessment thereon under schedule B, is £13 2s. 6d. Land of the same value, subject to tithes, is let for £160, three-tenth of that is £48.—The assessment on the land would be £12, and on the tithe £1 4s., making together £13 4s., exceeding by a small sum the former assessment, occasioned by the owner of the tithe exacting a greater rent than the owner of the land, who has another interest to attend to, would do. This, it is evident, equalizes the assessments as near as can be expected to be the effect of a general rule. They must necessarily vary, as the properties differ so widely in their tenure, but exactness to a fraction cannot be expected in such case. Where rents are paid in lieu of tithes, the occupier holds them distinct from the lands, and separate assessments are made; and where tithes are taken in kind, the tenant is discharged of all concern in the assessment thereon; so that the only rules that wanted to be reconciled were those concerning tithe-free lands, and tithes compounded for, which has been done as satisfactorily as the case would admit, by equalizing the tax on each.

The same observations will apply to the lessee and occupier of the tithes.

* A modus is a small rent or annual payment in lieu of tithes originating beyond the time of legal memory in an agreement, and gaining by length of time a prescriptive force. It is no otherwise assessable than as forming part of the deduction allowed to the tenant of the lands, and is in effect a charge on him, as diminishing the amount of the allowance. The tenant will in consequence deduct the proportion of the tax on payment.

† In the cases enumerated in the rule the rent may be higher than the titheable farms, on account of the partial exemption from certain tithes, and lower than tithe free farms, on account of the partial obligation to pay certain tithes, the quantum depending on the proportion, which must necessarily vary materially. To lay down any general

being lessee and occupier of tithes or teinds taken in kind, or being the occupier of the lands from whence such tithes or teinds shall arise, and compounding for the same, shall be charged in respect of the occupation at the rate of two-pence for every twenty shillings of the annual value thereof, estimated as aforesaid: Provided also, that the several properties hereinafter described in No. 8, shall be assessed and charged in manner therein mentioned.

Sched. (B.)
Rules.

Lessees and
occupiers of
tithes to pay
twopence for
every twenty
shillings.

No. 8.—*Rules for estimating the properties hereinafter next mentioned under schedule (B.)*

The profits arising from lands occupied as nurseries or gardens for the sale of the produce, and lands occupied for market gardens, the growth of hops, shall be estimated according to the rules contained in schedule (D.), and the duty shall be charged at the rate contained in the said schedule; and when the said duty shall have been so ascertained, the same shall be charged under schedule (B.) as profits arising from the occupation of lands, except where the lands so occupied for the growth of hops shall be part of a farm held under one demise, or by the same person as owner, and shall not exceed one-tenth part of such farm, in which case the duty thereon under this schedule shall be charged together in one sum as for a farm by the said general rule in schedule (A.) mentioned.

No. 9.—*Rules for charging the said duties under schedules (A.) and (B.)*

First.—The said duties, except where other provisions are made as aforesaid for estimating particular properties, shall be estimated according to the general rule contained in schedule (A.), and shall be charged on and paid by the occupier* for the time being, his executors, administrators, and assigns:

rule for ascertaining this quantum, or that should apply justly to each, seems not practicable. But if in the valuation the farm is considered wholly as tithe free, and that valuation be taken without reference to the rent, and made subject to the same reduction as if tithe free, the same justice that is done to the tithe free farm will be done to the farm described.

* An occupier is the person in actual possession of the property, as far as the property is capable, and in such manner, as to have the power of excluding any other as a householder of his house, as farmer of his land, &c.

The occupation may continue, although a permissive right of enjoyment may be given to another, provided he retain a power over it

*Sched. (B.)
Rules.*

**Who shall be
deemed
occupiers.**

**Assessment to
be levied on the
occupier.**

**How paid on
change of
occupation.**

Second.—Every person having the use of any lands or tenements shall be taken and considered, for the purposes of this Act as the occupier of such lands or tenements:

Third.—The said several duties shall on each assessment thereof be levied on the occupier for the time being with-

during all the time of enjoyment, as if a master permit his servant to occupy a detached office or lodge belonging to his dwelling-house.

On this rule of law it is, that the Act declares that every person having the use of lands or tenements, shall be deemed the occupier for the purposes of this Act : it being in all cases the leading object of the Act, to look no farther than the person having the use of it, for the purpose of assessment.

In law, a rector or his lessee compounding for tithes, continues the occupier of the tithes, notwithstanding they are taken by another who has the use of them ; and this is one reason why tithes are not charged according to the general rule, but on the profits, that the question of "who is occupier" ? might be removed.

The receipts of the profits arising from a property not capable of actual possession, as from an incorporeal hereditament, as tolls, &c., constitutes occupancy.

The occupier for the time being, as speaking of the person to be charged, is the occupier at the time of making the assessment, which always has relation to the time when the assessment ought to have been made ; namely, at the commencement of the year of assessment.

The occupier for the time being, as speaking of the person on whom the duties may be levied, is the person occupying at the time the duties become payable, and on whom the Act directs the duty to be levied, without making a new assessment, although the former occupier has been charged.

A. 1. The treasurer of a society takes the lease of a house, and conformable to the rules of the society, places in it certain objects supported by the society under a matron, to superintend them ; the treasurer is chargeable on the rent paid, which on payment will be deducted. The matron is a mere servant, and the treasurer in whom the lease is vested, does not part with the occupancy.

A. 2. A gentleman places in a house of his own, certain objects of his voluntary bounty, under the superintendence of a servant ; he is chargeable as the occupier, not having relinquished the occupancy ; and though for charitable purposes, he cannot be relieved, the establishment being voluntary.

A. 3, rents two farms in two parishes, each having a farmhouse ; in one he places a labourer or superintendent, he continues the occupier, and cannot have a deduction for the value of the house, from the rent of the farm.

A. 4, occupies a farm, and hires a house, independent of the farm for the residence of his steward, to whom he allows board wages ; A. is the occupier of the house.

A. 5, occupier of a farm on 5th April, 1842, quits at Michaelmas, when it is let at an increased rent. If A. on 5th April, 1842, was entitled to be assessed on the rent he gave, that rent binds the assessment of the year, although the assessment may not be made before Michaelmas. The tenant for the time being, that is when the assessment ought to have been made, should be charged ; and the present tenant, then the tenant for the time being, will be bound to the payment, if A. does not pay, and A. will pay his share to the tenant to be apportioned by the commissioners.

Sched. (B.)
Rules.

out any new assessment, notwithstanding any change in the occupation thereof: Provided that every tenant on quitting the occupation shall be liable for the arrears at the time of so quitting, and for such further portion of time as shall then have elapsed, to be settled and levied by the respective commissioners, and repaid to the occupier by whom the same shall have been paid; and the executors or administrators of any tenant who shall die before the payment of such assessment shall be liable in like manner as the testator or intestate would have been if living: Provided also, that every tenant quitting before the time of making the assessment shall be liable for such portion of the year as shall have elapsed at the time of his so quitting, to be adjusted and settled by the respective commissioners.

No. 10.—*Rules for estimating the annual value of properties described in schedules (A.) and (B.) or either of them.*

First.—Where any landlord shall be subject to any covenant* Tenant's rates or agreement to pay or satisfy, out of the rent reserved on and taxes paid any lands or tenements, any parochial rates, taxes, or by landlord to assessments which by law are a charge on the occupier, or be deducted from the rent.

* The object of the Act being to ascertain the annual value of the land, in the same manner that landlords usually let their lands, and to assess each according to the actual profits arising therefrom, whenever a landlord agrees to pay those burthens which the tenant ought to pay. The rent reserved, is necessarily increased beyond the rack rent; and therefore, the amount he so pays, should be deducted from the rent reserved, in order to find the rack rent. The same rule should hold when the lands are not let, but remain in the proprietor's occupation; for nothing more can remain to him as proprietor, than the rent which would be *bond fide* obtained from a tenant, even for his profits as an occupier, than the sum that would be left for the tenant's profits.

It is also the intention of the Act that the same allowance should be made whenever the landlord has compounded for the tithes, and in consequence, lets his lands tithe-free, or takes, in consequence of that composition, the tithes to his own use. These forming no part of his estate, but assessable separately, the rack rent is to be estimated not on the actual rent reserved, but on the difference which remains after deducting those payments.

The general rule being defined by these regulations, it of course follows, that in all other cases where the annual value, and not the rent is the criterion, the estimate of that annual value should be made on the supposition, that the tenant is to discharge all those demands, and that the rack rent is to be found after making those just allowances.

Parochial rates seem to be those, the payment of which would confer a settlement on the party in the parish, as aiding the contributions the parish is liable to.

Sched. (B.)
Rules.

any composition for tithes; or where any rector, vicar, or other person entitled to any rent or other annual payment to be made in lieu of tithes, (except a rent-charge confirmed under the act passed for the commutation of tithes), or any composition for tithes, shall pay or satisfy out of the amount thereof any such parochial rates, taxes, or assessments charged on such tithes, rent, composition, or other annual payment aforesaid, then and in every such case the annual value shall be estimated for the purposes of this Act exclusive of such rates, taxes, or assessments, and of such composition for tithes, to be computed on the amount thereof *bona fide* paid by such landlord or other person aforesaid in and for the year preceding the year of assessment; or where the owner shall be also occupier of such lands or tenements, and shall have paid any parochial rates, taxes, or assessments charged on the same, or any composition for tithes thereon then the said annual value shall be also estimated exclusive of such rates, taxes, and assessments and composition for tithes, to be computed in like manner as aforesaid:

Second.—Where any tenant of lands or tenements shall be subject to any covenant or agreement to pay or satisfy any aids,* taxes, rates or assessments by law chargeable on or

Landlord's rates
and taxes paid
by tenant to be
added to the
rent.

The taxes usually falling on the occupiers, as incidental to the lands, are the poor's rate, the highway rate, the church and constables' rates, and are all described as parochial rates.

Other taxes, as the assessed taxes, are not in the consideration of the Act, they are personal taxes; but nevertheless, if a landlord covenants to pay them, some alleviation should be given; but I question much, whether in any view of the subject, a lease, in which the landlord covenants to pay the assessed taxes for the tenant, can be considered as a letting at rack rent. The Act takes no notice of them, considering them as personal taxes, not imposed on the property, and therefore in such cases the way of assessing appears to me to be on the annual value, without regard to the lease, even though it be a recent one.

* The taxes of this class are the land tax, taxes for draining and embanking, a portion of which if not the whole is thrown on the landlord; by the tenant covenanting to pay these he admits the rent reserved not to be the full rack-rent. To avoid going on the value, as the profit to the landlord is fully ascertained, the Act contents itself by directing the amount to be added to the assessment under schedule (B.), without varying the amount under schedule (A.). The same mode must be pursued when the annual value is to be ascertained, that is if the lands are not let, the amount of the annual value under schedule (A.) should be the rack-rent subject to a deduction of the land tax and draining tax: and the amount under schedule (B.) should be the amount of rack-rent without the deduction, which is the same thing as adding the payments to the rack-rent.

So in every case of tenancy where the annual value and not the rent forms the criterion. Where the tenant covenants to repair, which is a burden incidental to the property, the tenancy cannot be considered as at rack-rent, but the assessment must be made at the annual value.

payable by the landlord, the amount thereof which shall have been *bond fide* paid by such tenant in and for the year preceding the year of assessment shall, in making the estimate for the purpose of charging the duty in respect of occupation, be added to the rent reserved, in case the same shall have been let within the period of seven preceding years, and if not so let, the estimate shall be made according to the general rule in schedule (A.), with the like addition thereto of the amount of such payment.

Sched. (B.)
Rules.
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Third.—Where the amount of rent of lands or tenements reserved in money shall depend in the whole or in part on the price of corn or grain, the estimate for the purpose of charging the duties in schedule (A.) shall be made on the amount payable according to the average prices or fiars fixed in the year preceding the year appointed for payment of the duty, and in the same manner by which such rents have usually been ascertained between the landlords and tenants; but where the whole or a part of the rent shall be reserved in corn or grain, then the said estimate shall be made on the like average price or fair computed on the quantity of corn or grain delivered or to be delivered in the year appointed for payment of the duty; or where such computation cannot be made, the estimate aforesaid may be made on the annual value of such lands estimated according to the said general rule:

Amount of rent
depending on
price of corn or
grain, how to be
ascertained.

Fourth.—Where the amount of rent reserved on lands or tenements shall depend on the actual produce thereof, either in respect of the price or quantity of such produce, the estimate for the purpose of charging the duties in schedule (A.) shall be made on the amount or value of such produce in the year preceding the year appointed for payment of the duty, according to the prices fixed and according to the quantity produced in that year, by the same rules and in the same manner by which such rents have usually been ascertained between the proprietors and their lessees or tenants, and where the prices or fiars shall vary in the two years of assessment, or the amount of produce shall vary in those years, the assessment shall, on appeal or surcharge, be rectified accordingly:

Amount of rent
depending on
produce.

Fifth.—Every estimate of such property in *Scotland* shall be made without reference to the cess or tax roll or valued rents heretofore used in *Scotland*, or any stent thereon, and shall be made according to the general rule contained in schedule (A.) to the best of the belief and judgment of the commissioners, assessors, and others employed in charging the said several duties.

In Scotland the
estimate to be
made according
to the general
rule in
Schedule (A.)

*Sched. (B.)
Rules.*

Assessment of lands and tenements, on what amount to be made by the assessor.

Where the annual value cannot be otherwise ascertained.

64.—And be it enacted, That upon every account of the annual value of the several properties aforesaid, to be charged under schedules (A.) and (B.) delivered in manner before directed to the assessor, he shall make an assessment of the said property on the amount of the sum ascertained by such account, if he shall be satisfied with such amount; but if he shall not be satisfied therewith, or if no such account shall have been returned, or if the occupier or other person aforesaid shall not be resident within the limits of the district of such assessor, and no such return shall have been made, then the said assessor shall estimate, to the best of his judgment, the annual value of the said property of which no sufficient account shall have been delivered, and make an assessment of the same accordingly; and in doing so it shall be lawful for such assessor in every case relating to lands or tenements to be estimated according to the said general rule by the annual value thereof, where such annual value cannot be otherwise ascertained, and he is hereby required in every such case, to make such assessment according to the following rules: (*videlicet,*)

No. XI.

To be made on the same sums if rated to the poor on full value.

To be increased to full value if made on proportionate sums.

If in different proportions, the rate for lands to be the guide throughout.

First.—Where the last rate made for the relief of the poor in any parish or place shall be made throughout by a pound rate on the annual value, as the same would be estimated according to schedule (A.), the assessment thereon to be made under this Act shall be made on the same sums respectively as in such rate:

Second.—Where the said rate shall be made throughout by such pound rate on any proportionate part of the annual value as aforesaid, the proportion thereof shall be observed as in the said rate, but the assessment thereon to be made under this Act shall be made at the same sums respectively as they would have been estimated at if the said rate had been made on the full amount of such annual value:

Third.—Where properties of different kinds shall be rated in the said rate according to different proportions of the value thereof as aforesaid, or shall be rated therein at different rates of such value, but nevertheless the properties of the same kind shall be rated in a due proportion to each other, both as to the value and rate of charge, in every such case the rule of rating lands, both as to the value and the rate of charge, shall, in making the assessment under this Act, be observed throughout, as well with respect to such lands as to the other properties therein rated, so far as relates to such rates as shall be made either on the full value of the properties or on any proportionate part thereof:

Fourth.—In all cases not falling within the three preceding rules, but nevertheless where the properties shall appear to the assessor to be rated in the said rate in the same proportion to each other, though the proportion of such rate to the value of the property rated be not known, and the assessor is able to ascertain the rack rent of all or any of the properties which shall have been so let within the period of seven years preceding within the limits of the parish or place where the said assessors shall act, he shall make an estimate of such properties on the amount of such rents respectively, and the amount contained in the estimates so made shall form the basis on which the estimates of other properties, of which the rack rent shall not have been so ascertained, shall be made, and he shall make his estimate of all other property in a sum bearing the same proportion, as near as the same can be computed, to the amount of such first estimates, as the sums at which all such other properties of which the rent has been so ascertained are valued at in such rate bear to the sum charged in the said rate on the said properties first estimated; and he shall apportion the sum so estimated on such other properties in the same proportion, as near as the same can be computed, as they are respectively rated at in such rate, and shall make his assessment under this Act accordingly; and in cases where the same rule of proportion shall not have been observed in rating different kinds of property, then the assessor shall make an estimate as above directed upon each of such kinds of property* for the purpose of forming a

Sched. (B.)
Rules.

Where the
proportions of
the rate are not
known.

* Under the first rule, if the whole of the properties are rated at the rack-rent by the pound rate, the assessor's estimate will be a mere copy of the sums and names contained in the three first columns of the rate: which estimate will apply to both duties under schedules A and B for the lands, and the amount will be as in the first case under the second rule.

Suppose the whole to be in a given proportion to the rack-rent, viz. two-thirds of the rack-rent, by adding one-half the value as in the rate, the full annual value will be ascertained as it ought to be estimated, and will stand as in the second case.

Or, at three-fourths of the rack-rent, then by adding one-third, the sum will be the full annual value as in the third case.

Under the third rule, suppose the lands to be rated at rack-rent on the full annual value, but that the houses are rated at two-thirds of the rack-rent. Then the estimate as to lands will be the same as the rate, and one-half more as to houses, as in the fourth case.

Under the fourth rule, which applies to all old and irregular rates, I propose to put several cases. First, that the farm 1, is the only one that has been let at rack-rent within seven years in the parish, at 230*l.* rent, which rent is the estimate for that farm, and constitutes the basis of the estimate for the other farms; that is to say, it furnishes two of the sums in the given proportion. To find the rate of proportion, take the amount of farm 1 as rated, which is 200*l.* for one quantity, the excess of the rack-rent above the value in the rate of that farm, which

*Sched. (B.)
Rules.*

Assessor allowed to estimate dwelling houses, &c. under 10*l.* without a return.

basis on which the estimates of other properties of the same kind may be made.

65.—Provided always, and be it enacted, That where any dwelling-house or tenement, together with the offices, gardens, and lands occupied therewith, or any lands separately occupied, shall be under the annual value of ten pounds, and the assessor shall be able to estimate the said value, either by the rules before mentioned, or from his own knowledge, or otherwise, it shall be lawful for him to estimate such property accordingly, to the best of his judgment, and to make an assessment thereon, without requiring a return of the annual value as aforesaid, unless the surveyor or inspector shall object to such estimate, and shall require a notice for that purpose to be delivered; and if any assessor, not having given such notice, shall neglect to estimate the true annual value of the said properties, and to assess the same according to this Act, he shall forfeit any sum not exceeding ten pounds.

Assessors may make their assessments of lands on the production of

66.—And be it enacted, That in case any tenant at rack rent shall produce to the assessor the lease or agreement in writing under which he immediately holds any premises to be charged as aforesaid according to the general rule, the pro-

is 30*l.*, as another quantity. The amount of value of all the other properties, which is 1980*l.* as another quantity, to find the fourth quantity by the arithmetical rule of three. As 200*l.* is to 1980*l.*, so is 30*l.* to 297*l.*, which sum of 297*l.* must be apportioned amongst all the properties, the sum of which is 1980*l.* in the same proportion as the properties are rated at. And this is done by substituting the rated value of each as the second quantity of the proportion.

As 200*l.* : 190*l.* :: 30*l.* : 28*l.* 10*s.*, which sum will be added to 190*l.*, and so on for the rest.

2nd. Suppose the rack-rent of farms 1 and 2 to be ascertained as fixed on a new letting at rack-rent within seven years, viz. 1 at 230*l.* 2 at 220*l.*, the sum of the value 390*l.* will form one quantity; the sum of the excess, which is 60*l.*, will form another quantity; and the amount of the rated value of all the other properties, which is 1790*l.*, will form another quantity.

As 390*l.* : 1790*l.* :: 60*l.* : 275*l.* 0*s.* 9*d.*, which sum being apportioned as before, will give the estimate as in the sixth case.

3rd. Suppose farm 1, 2, 3, 4, 5, 6, to have been let at rack-rent within seven years. Then 1 at 250*l.*, 2 at 237*l.* 10*s.*, 3 at 225*l.*, 4 at 212*l.* 10*s.*, 5 at 200*l.*, 6 at 187*l.* 10*s.*, the sum of value in the rate is 1050*l.*, the excess of the rack-rent above that value is 262*l.* 10*s.*, the value of the remainder is 1130*l.*

1050*l.* : 1130*l.* :: 262*l.* 10*s.* : 287*l.* 5*s.* 2*d.*, which being apportioned, will give the estimate as in the seventh case.

4th. Suppose the six first properties to be let at rack-rent at 266*l.* 13*s.* 4*d.*, 253*l.* 6*s.* 8*d.*, 240*l.*, 226*l.* 13*s.* 4*d.*, 213*l.* 6*s.* 8*d.*, and 200*l.*. And the houses 14, 15, 16, 17, 18, 19, to be also let at rack-rent at 87*l.* 10*s.*, 75*l.*, 62*l.* 10*s.*, 50*l.*, 37*l.* 10*s.*, and 25*l.*.

Then the rule of proportion for lands will be 1050*l.* : 770*l.* :: 350*l.* : 347*l.* 2*s.* 10*d.*

And by pursuing the same mode the proportion for houses will be 270*l.* : 90*l.* :: 67*l.* 10*s.* : 22*l.* 10*s.*

duction of which lease or agreement every such assessor is the lease by the hereby authorized to demand whenever the same shall appear tenant, to him necessary; and in case it shall appear by such lease or according to the agreement that the same premises shall have been let within reserved rent. the period of seven preceding years, and no other consideration in money than the rent reserved shall be contained in such lease or agreement, it shall be lawful for such assessor to make his assessment according to such rent, any thing before contained to the contrary notwithstanding; but such assessment shall not be binding,* in case it shall appear to the commissioners that the said lease or agreement doth not express the full consideration, whether in money or value, for the demise, or the rent *bond fide* paid for the same, or that the rent reserved is less than the rack rent on occasion of repairs or improvements done or to be done by the lessee or assigns, or is made in any other respect with intent to conceal the annual value of such premises, or to diminish the estimate to be made thereon, or hath been assigned to such tenant, or any former tenant, for any consideration in money or value paid or agreed to be paid: Provided always, that regard shall be had to the cases before mentioned, where the amount of the reserved rent shall be increased by reason of any covenant or agreement by the landlord to discharge the tenant's taxes, rates, assessments, or duties before mentioned, or where the same shall be decreased by reason of any covenant or agreement by the tenant to discharge the landlord's taxes, rates, or assessments, or on occasion of any expences incurred or to be incurred by the lessee or assigns, whether mentioned or not mentioned in such lease or agreement, and to the deductions to be made on account of any aid or public rate or assessment before described: Provided also, that upon every demise for years of lands made or to be made in consideration of a rent reserved, and also in consideration of certain improvements to be made in the lands demised at the proper cost and charge of the lessee or tenant, if it shall be proved to the satisfaction of the commissioners for general purposes acting for the division

If such lease
shall be bona
fide at rack rent.

Rules to be
observed in
assessing land
at reserved
rent, and for
improvement.

* This, and the following clauses, point out all the cases wherein a lease or agreement is to be considered as the criterion of a letting at rack-rent: first, it must be a letting within seven years. Second, There must be no other consideration in money than the rent reserved. Third, There must be no covenant for repairs by the lessee. Fourth, The rent must not be less in consideration of repairs done by the lessee. Fifth, It must express the full consideration. Sixth, It must not have been assigned for a valuable consideration. Seventh, There must be no fraudulent intention to conceal the true value. These clauses point out clearly what the act means by rack-rent, and serve not only as a guide for making the estimate on recent leases, but also discover in what cases and on what principles the annual value or rack-rent is to be estimated, in cases where there is no lease.

The cases in the Appendix No. 1, are grounded on the before mentioned rules, and will serve as particular illustrations of them.

where such lands are situate that the rent reserved hath been settled on the estimate of the medium annual value of the said lands, computed on an average for the whole term granted in expectation of the progressive improvement of the said farm at the cost and charge of the said lessee or tenant, and the said annual rent is fixed and made payable to the same amount in each year on the said average, whereby the said rent so estimated and made payable did or doth exceed the just annual value of the said lands as the same were or are worth to be let at rack rent at the commencement of the term granted by the said demise, then and in such case the estimate of the annual value of the said lands, and the assessment thereupon, shall be made and computed according to the following rules ; (that is to say,) in regard that the rent reserved hath been settled on a fair average of the annual value of the said lands, computed on the whole of the term so granted, the said commissioners, on due proof of the circumstances before mentioned, shall cause the said duty payable in respect of the property in the said lands to be computed and charged on the amount of the rent so reserved and made payable as aforesaid, for each year of assessment, without variation, during the said term, subject nevertheless to such deductions as by this Act are allowed ; and the said commissioners shall also cause the said duty payable in respect of the occupation of the said lands to be computed and charged on the full and just value of the said lands, to be ascertained at the times and in manner herein-after mentioned ; (that is to say,) on all such demises made before the passing of this Act, the annual value of the said lands shall be the rack rent at which the same are worth to be let by the year, to be ascertained at the commencement of the first year of assessment after the passing of this Act, by a valuation to be made thereof under the powers and according to the directions herein contained, and to the satisfaction of the said commissioners, which valuation shall be in force for the term limited for the continuance of this Act, if the said demise shall not sooner expire ; and the amount ascertained by such valuation shall be deemed to be the rack rent at which the said lands are worth to be let for the said term, if the said demise shall not sooner expire, and the assessment thereupon shall in each year of the said term be made on the said valuation ; and on all such demises to be made after the passing of this Act the annual value of the said lands shall be the rack rent at which the same are worth to be let by the year, to be ascertained at the commencement of the said demise, by a like valuation to be made thereof in manner aforesaid.

Tenants at rack
rent under a
parol demise, or
not able to pro-

67.—And be it enacted, That in case any tenant at rack rent under any parol demise from year to year, within the period mentioned in the said general rule, or any tenant who,

by reason of any mortgage or other contract, shall not have the custody or possession of or the power over any lease or agreement in writing under which he holds the premises demised within the said period, and who shall give reasonable proof to the commissioners why he is unable to produce the same, shall deliver to the assessor an account in writing signed by such tenant of the actual amount of the annual rent reserved on such demise, such account so delivered shall be deemed a compliance with this Act, in all cases where he may be called upon under the authority of this Act to produce such lease or agreement; and it shall be lawful for such assessor to make his assessment according to such rent, any thing before contained to the contrary notwithstanding; but such assessment shall not be binding in case it shall appear to the said commissioners that the said account doth not express the full consideration for such demise, or the rent *bona fide* paid for the same, or that the rent reserved is less than the rack rent on occasion of any payments as aforesaid made or to be made by such tenant, or is made in any other respect with intent to conceal the annual value of the premises held under such demise, or to diminish the assessment to be made thereon: Provided always, that lands held for a longer period than seven years by any tenant under a demise from year to year, or at will, shall be estimated and assessed at the annual value thereof, unless the tenant shall show and prove to the satisfaction of the said commissioners that the same lands are held under a demise which commenced by agreement made and a rent fixed within the period of seven years, on the determination of the former demise thereof, by due notice within the said period.

Land under a tenancy from year to year, or at will, to be rated by value, unless the rent be fixed on a demise within seven years.

68.—And be it enacted, That every person who shall wilfully deliver any such account as aforesaid which shall be false, or who shall wilfully refuse, neglect, or omit to produce any lease or agreement with intent to conceal the annual value of the premises therein comprised, or to diminish the estimate to be made thereon, shall forfeit the sum of twenty pounds, and shall be liable to be charged in treble the duty hereby directed to be charged as aforesaid, computed on the annual value of the premises held under such demise, estimated according to this Act; and the inspector and surveyor are hereby respectively required to surcharge the same, and the commissioners are required to make an assessment accordingly.

Penalty on tenants delivering false accounts of the value of the premises, or concealing the true value thereof.

69.—And be it enacted, That every tenant of lands, tenements, or heritages in Scotland shall, within ten days after the assessor shall have left at his usual place of abode, or at any dwelling house or other place on the premises to be charged with the assessment, a note in writing requiring the same, produce to such assessor the tack or lease or other agreement

Tenants in Scotland to produce their leases on notice;

Properties to be Assessed.

or articles in writing, under which such tenant holds such lands or tenements, or where the same shall not be in the power, custody, or possession of such tenant, or there shall be no such tack, lease, or agreement or articles, then he shall leave with such assessor, or at his dwelling house, within the time before mentioned, a note in writing of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given to the landlord of such lands and tenements as a further consideration for such tenancy, under the penalty of treble the duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice; and it shall be lawful for such assessor to make his assessment on the production of such lease or agreement or articles, according to the rent therein reserved and made payable; and in case of non-production of such lease or agreement or articles in writing, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands, tenements, or heritages have been *bonâ fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration; but in case such assessor shall not be satisfied with the notification given to him, or in case no such notification shall be given, then such assessor shall make the assessment as directed in the foregoing rules: Provided always, that if the farm occupied by such tenant shall be distant more than ten miles from the dwelling house of such assessor, it shall be competent to such tenant to lodge his lease or note in writing of the rent with the nearest justice of the peace, or with the clergyman of the parish where the farm is situated; and the said justice of the peace or clergyman respectively shall be obliged to show the said lease or note of the rent to the said assessor when required.

or leave them
with a justice of
peace or clergy-
man in a certain
case.

All properties to
be assessed
whether occu-
pied or not.

Assessments on
houses to be
discharged for
the period they
are unoccupied.

70.—And be it enacted, That the said several duties shall be assessed on all lands, tenements, and hereditaments, whether occupied at the time of assessment or not; and so far as respects the duties chargeable under schedule (A.), in case any lands charged to the said duties shall be unoccupied, and no distress can be found on the same at the time such duties shall be payable, it shall be lawful for the collector of the parish or place where the said lands are situate for the time being, at any time after, to enter upon the said lands when there shall be any distress thereupon to be found, and the distress to seize and sell, under the like powers as he might have distrained on the same lands if in the occupation of such person at the time the duties became due: Provided always, that the said duties, or either of them, shall not be levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year, as aforesaid, shall, upon

appeal, be discharged or diminished by the commissioners, on due proof of the time during which such house remained unoccupied.

71.—And be it enacted, That where by any assessment the duties shall be charged on tithes or teinds, and the same shall not be paid within the respective times limited by this Act, it shall be lawful for the collector and officer respectively to distrain upon such tithes or teinds, or any other goods or chattels of the owner of such tithes or teinds, wherever the same can be found, and to seize, take, and sell so much thereof as shall be sufficient for levying the said assessment, under and subject to the like powers granted by the said Acts relating to the duties of assessed taxes in other cases.

72.—And be it enacted, That when any assessment shall be charged on any composition for tithes or teinds, or any rent or payment in lieu thereof, the occupier of the lands and premises charged with such composition, rent, or payment shall be answerable for the duties so charged, and may deduct the same out of the next payment on account thereof; and where any assessment shall be charged on the profits of manors or royalties, or of markets or fairs, or on tolls, fisheries, or any other annual or casual profits not distrainable, the owner or occupier, or receiver of the profits thereof, shall be answerable for the duties charged thereon, and may retain and deduct the same out of such profits; and in every such case the collector shall distrain upon such persons respectively by any of the ways and means prescribed by the said Acts relating to the duties of assessed taxes.

73.—Provided always, and be it enacted, That no contract, covenant, or agreement between landlord and tenant, or any other persons, touching the payment of taxes and assessments to be charged on their respective premises, shall be deemed or construed to extend to the duties charged thereon under this Act, nor to be binding contrary to the intent and meaning of this Act; but that all such duties shall be charged upon and paid by the respective occupiers, subject to such deductions and repayments as are by this Act authorized and allowed; and all such deductions and repayments shall be made and allowed accordingly, notwithstanding such contracts, covenants, or agreements.

74.—And be it enacted, That the respective assessors shall make their assessments* on all lands, tenements, and heredita-

Assessors to
make their
assessments,

* The assessor having received the accounts from the parties, of the annual value of each property, and having estimated each property, of which a sufficient account hath not been delivered according

Mode of levying
the duties
charged on
tithes.

Mode of levying
the duties on
compositions for
tithes, or on
manors or
royalties,
markets, fairs,
tolls, fisheries,
&c.

Contracts
between land-
lords and tenants
or other persons
not to be binding
contrary to this
Act.

and deliver them with the returns to the commissioners.

Assessors to apply to commissioners and surveyors for instructions.

ments, or heritages, within the limits of those places for which they are to act, and shall set down therein the full and just annual value of all such lands and premises estimated in each particular case, according to the directions of this Act, together with the names and surnames of the occupiers and proprietors thereof, and shall deliver the same, together with all returns which shall have been made to them, as well of such annual value as of any deduction claimed to be made therefrom, to the said commissioners for general purposes, such returns being first progressively numbered; and whenever the said assessors shall not be able to make their assessments according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for them to make application to the said commissioners, or to any inspector or surveyor, who shall severally instruct such assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities hereby vested in them respectively.

to the above rules; and also included therein all property in the parish not chargeable by the general rule, and also such as is not rated to the poor's rates; he will enter his estimate under the following heads:—

1st. The name of the occupier or person to be charged.
2nd. A description of the property, as whether they consist of lands, houses, tithes, manors, &c., together with the names of the proprietors. Every farm which shall belong to a distinct proprietor, and every distinct property which is chargeable by a particular rule, must be entered in a new line. Thus if A. rents of B. a farm of £100, another of C. of fifty pounds, these farms will be entered distinctly in two lines. If A. is owner of one farm and tenant of another, they will be entered distinctly.

So if A. is owner of the land and lord of the manor.
Or if A. is owner and occupier of land and occupier also of tithes.
Or if A. is occupier of lands, and works a quarry, or a mine, or owns or rents a fishery and such like.

3rd. The annual rent returned by the party.
4th. The annual value returned by the party, as distinct from the rent.

5th. The amount of his the assessor's estimate whether it varies from the party's return or not.

6th. The deduction of land tax.
7th. The deduction of rate for drainage.
8th. Other deductions which may be by ecclesiastical persons, or others to whom they are allowed.

All the above are to be entered as coming under schedule (A.)
Under schedule (B.) he is to enter as follows:—

1st. Annual value as returned by the party. This applies to lands estimated according to the general rule, and the amount of compositions for tithes, which must be entered in distinct lines.

2nd. The estimate put on the same property by the assessor, whether varying from the party's estimate or the same.

3rd. The deductions claimed, and whether tithe-free or subject to tithes or modus.

And if the assessor has any observations to make, either that he has not been able to satisfy himself of the annual value, or that he suspects the party not to have made a full disclosure, he will state them.

75.—And be it enacted, That the assessors to be appointed for the said duties in *England* shall, at the time of bringing in their assessments if required so to do by any surveyor or inspector of the said duties, or by the respective commissioners, give notice to the overseers of the poor of the parish or place where they shall act, to produce or cause to be produced to the said commissioners the book or books, or a true copy thereof, in which shall have been entered the rates made for the relief of the poor of such parish or place, and also a true copy of the last rate made for the relief of the poor in such parish or place, and such overseers shall without fail produce such book or books to the said commissioners, or deliver the same to the said inspector or surveyor, for their use, and the said assessors shall declare in writing, signed by them, whether the said rates are made on the full value of the properties therein, or on any and what proportionate part thereof, to the best of their knowledge and belief; and the said commissioners shall, in case the said surveyor or inspector shall allege and show to the satisfaction of the said commissioners that the said assessments or any of them have not been made according to the directions of this Act, examine the said assessors, and also the overseers of the poor for the same parish or place, or any of them, being duly summoned for that purpose, on their oaths, touching the proportions between the said rates and the value of the properties charged therein, and whether the properties, or any and which of them, have been valued therein at the amount or at any and what proportion of the annual value thereof respectively, and what ought to be the just proportion between the rates on the different properties therein charged, if the amount of the values thereof, and the same proportion between the rates, had been observed throughout the rate, and also what property shall have been omitted to be rated, and which of the properties in the parish or place shall be entitled to be assessed on the profits

Assessors, on bringing in their assessments shall, if required, give notice to overseers of the poor to produce the rate books.

Commissioners may examine assessors and overseers touching the making of the assessments.

To _____, one of the overseers of the poor for the parish of B. in the county of _____.

Take notice, that in pursuance of divers Acts passed in the 5th year of Her present Majesty's reign, for granting contributions on the profits of property, professions, trades, and offices, I shall deliver to the commissioners for the general purposes of the said Acts, acting for the said parish, at a meeting to be holden by them at _____, on the _____ day of _____, my certificates of valuation or estimates of lands, tenements, or hereditaments in the said parish; when and where you are required to produce or cause to be produced to the said commissioners, the book and books, or a true copy thereof, in which are entered the rates made for the relief of the poor in the said parish, and also a true copy of the last rate made for the relief of the poor of the said parish, to be delivered to Mr. _____, the surveyor, for the use of the said commissioners. And this you are to perform without fail under the penalty contained in the said Acts.

Dated the _____ day of _____.

(Signed) _____. Assessor for the parish of B.

Inspection of Rate Books.

Inspector or surveyor may rectify assessments, if not duly made.

or on an average of the profits according to this Act; and the said inspector or surveyor shall carefully examine the assessments made by the same assessors with the last rate made for the relief of the poor, in order that he may the better ascertain whether the said assessments have been made on all the properties situate in each parish, and according to the directions prescribed by this Act, and from the result of the said inquiries may rectify the same in any particulars which in his judgment may be requisite before the commissioners allow and sign such assessment as herein directed; and in so doing may pursue, if he think fit, the rules in number 11 of this Act before mentioned, relating to the said rates for relief of the poor.

Commissioners and officers may inspect public rate books, and take copies or extracts.

Penalty for refusal to permit such inspection.

Assessors in Scotland to be assisted by the schoolmasters; and to be examined concerning their assessments.

76.—And be it enacted, That the several commissioners, inspectors, surveyors, and assessors acting respectively in the execution of this Act, or any person authorised by them respectively, shall have liberty from time to time, and at all reasonable times, to inspect and take copies of or extracts from any book kept by any parish officer or other person, of or concerning the rates made for the relief of the poor, or any other public taxes, rates, or assessments, in any place within the limits for which they shall be appointed, without the payment of any fee whatever; and if any person in whose custody or power any of the said books shall be shall refuse or neglect to permit the said inspection, or the copies or extracts to be made as aforesaid, or to attend the said commissioners with any such book when required so to do in pursuance of this Act, such person so offending shall forfeit any sum not exceeding twenty pounds nor less than five pounds.

77.—And be it enacted, That it shall be lawful for the assessors in each parish or place in *Scotland*, and they are hereby required, to take to their assistance the schoolmaster in such parish or place, for the purpose of making such assessments of the lands and other premises within their respective limits; and at the time of bringing in their assessments they shall make oath of the truth of the same, and that such assessments are made according to the best of their skill and judgment, and shall submit to be examined on oath before the said commissioners in all matters and things concerning the said assessments which the said commissioners shall require for their information.

Assessors and other officers to view and survey lands by order of the commissioners.

78.—And be it enacted, That in cases where the occupier or other person chargeable shall, upon due notice under this Act, omit to produce an account in writing as aforesaid of the amount of the annual value of the property in his occupation, estimated according to the general rule in schedule (A.), or

such other rules in the said schedule as are applicable to such property, or shall have delivered an account with which the commissioners shall be dissatisfied, the several assessors, inspectors, and surveyors, having first obtained an order in that behalf, signed by the said commissioners, and taking to their assistance such person or persons of skill as shall be named in such order, shall, after two days notice to the occupier, have full power, at all seasonable times in the daytime, to view and examine any lands or other property chargeable, in order to make a survey thereof, or otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or grounds, whether inclosed or not, and to value the same, and to measure and survey the same if they cannot otherwise ascertain the annual value thereof.

79.—And be it enacted, That within a reasonable time after the respective surveyors and inspectors shall have had the examination of the assessments* delivered by the assessors, the commissioners shall proceed to take the same into consideration, and in case the surveyor or inspector shall not have objected thereto, and the said commissioners shall be satisfied that the said assessments have been made truly and without fraud, and so as to charge the several properties contained therein with the full duty which ought to be charged upon them respectively, the said commissioners shall allow and sign such assessments: Provided always, that in case the surveyor or inspector shall object to any such assessment, and shall apply for a revision thereof, suggesting in writing to the commissioners any error, mistake, or fraud in making the same, it shall be lawful for the said commissioners, according to the best of their judgment, to rectify such assessment, so that the duty may be fully charged, according to the intent and meaning of this Act.

80.—And be it enacted, That so soon as the assessments for any parish or place under schedules (A.) and (B.) shall be

Commissioners to allow and sign assessments not objected to, and made to their satisfaction.

On objection taken, the commissioners may rectify assessments.

Amount of assessments and day of appeal to be notified.

* The commissioners here alluded to are the commissioners for general purposes, the additional commissioners have no jurisdiction in respect of lands. The mode of computing the duty, after ascertaining the estimate of the annual value, and the amount of deductions to be allowed, which must have been claimed in writing, otherwise they cannot be allowed, is by deducting the amount claimed from the estimate, and charging the duty on the remainder, which is in effect and substance a deduction of the same rate of duty from the full duty on the estimate, and which is what the Act requires to be done. Thus if the estimate is £200 and the deductions are £50, the duty is charged on the difference £150—£15, which is the same as charging £20, and deducting £5 from it. This mode is more advisable, as it requires fewer entries. The duty under (A.) must be kept separate and distinct from the duty under (B.), as directed by the Act.

allowed and signed as aforesaid the commissioners* shall cause notice thereof and of the day for hearing appeals therefrom to be given in such manner as they shall judge expedient, which notice may be given, either by delivering a copy of such assessment to the assessor of such parish or place, for the inspection of the parties charged thereby, together with a public notice of the day of appeal, to be affixed on or near to the church door or on any other public place in the parish, or by delivering to each party charged the amount of his assessment, together with a note of the day of appeal, and such notices shall be made and given at least fourteen days before the day of appeal so fixed.

The value of lands may be ascertained by actual valuation by order of the commissioners.

81.—And be it enacted, That if upon appeal any dispute shall arise touching the annual value of any lands, tenements, hereditaments, or heritages, and the commissioners shall deem it necessary that a valuation thereof should be taken and made by any person of skill, it shall be lawful for them to direct the appellant to cause such valuation to be made by any person to be named by the said commissioners, the costs and charges whereof shall abide the final determination of the said commissioners, and it shall be lawful for them to make an assessment according to such valuation, and to require the same to be verified on the oath of the person making the same; but in

* The appellate jurisdiction here given, is to the same commissioners who made the assessment, and corresponds more with the case of a new trial than an appeal; but as it gives the party an opportunity of bringing further testimony of the value of his property and of urging his case with full effect, and the commissioners, who are wholly disinterested persons, have another opportunity of considering the case after they have come to the knowledge of the state of each parish, it has all the effect of doing complete and substantial justice to the party.

The valuation thus made is not binding on the commissioners, but is to lead their judgment; they may examine into the grounds and rules by which it was made, and if they have reason to impeach the fairness of it, they may set it aside, for no valuation can be said to be made with effect, which is not made to the best of the valuer's judgment, or is fraudulent.

Lease granted to A. in consideration of forty pounds per ann. rent, with usual covenants between landlord and tenant. It came out on proof that the tenant came into possession half a year before the date of the lease, in order that he might repair the house, the particulars of which were specified and estimated at £300, the lessor refusing to grant the lease until the repairs were done. The commissioners considered these repairs to be part of the consideration, and the demise therefore not at rack rent, and ordered a valuation, and assessed at sixty pounds.

Lease granted at fifty pounds rent, and a bond given to do certain repairs within a limited time. The commissioners held this to be fraudulent with a view to conceal the real value.—The facts had come out on an appeal against the rate for the relief of the poor, and without appeal they increased the estimate, and afterwards on appeal confirmed the assessment made on the increased estimate.

case the appellant shall not proceed with effect to cause such valuation to be made as aforesaid, the said commissioners shall make an assessment according to the best of their judgment: Provided always, that it shall be competent to the said commissioners, in every such case where the valuation so made shall exceed the value put upon the same lands, tenements, hereditaments, or heritages by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the collector of the parish or place, who, on the certificate of the commissioners present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such collector in his accounts with the proper officer for receipt, on delivering to him such certificate, together with the receipt and voucher for such payment.

By whom the
costs of such
valuation are to
be paid.

§2.—Provided always, and be it enacted, that if on appeal In case of the occupier of any premises held under a demise at rack rent appeal, occupier shall produce and show to the commissioners the lease, tack, or agreement in writing, or shall prove by any lawful evidence to be produced on his part, in case there shall be no such lease, tack, or agreement in writing, the annual amount of the rent at which such premises are let, it shall be lawful for the said commissioners, in case such rent hath been fixed by agreement commencing within the period of seven years mentioned in the said general rule, and they shall be satisfied that such lease, tack, or agreement doth express the full consideration for the demise under which such occupier shall hold the same, or that the rent *bond fide* paid by such occupier for the same hath been duly shown to them in evidence, and that such demise is made wholly in consideration of such reserved rent, without any intention to conceal or diminish the annual value of such premises, or other fraudulent intention whatever, to abate and deduct from such assessment so much as in their judgment will reduce the rate to a just rate on such rent: Provided always, that if it shall appear to the said commissioners that any lands, tenements, hereditaments, or heritages shall have been assessed at an annual value less than the actual rent at which the same shall be let, or (if not let) at less than the rent at which the same might be let, it shall be lawful for the said commissioners to enlarge and increase such assessment to such sum as a like rate on such rent would amount unto, as well with respect to the rate on the property as the rate on the occupation of such lands, tenements, hereditaments, or heritages.

Where lands are
assessed at less .
than the value
the assessment
may be rectified.

§3.—And be it enacted, That whenever by any flood or tempest loss shall be sustained on the growing crops, or on granted to

Abatements.

occupiers and owners for losses caused by flood or tempest.

the stock on lands demised to a tenant at a reserved rent, without fine or other sum paid, given, or contracted for in lieu of a reserved rent, or any part thereof, or the said lands, or any part thereof, shall by such flood or tempest be rendered incapable of cultivation for any year, and it shall be proved on oath to the satisfaction of the commissioners for general purposes acting for the division where the said lands are situate, that the owner of the said lands hath in consideration of such loss abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said commissioners to abate in the assessment made in respect of the property in the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of duty as the said owner shall appear on such proof as aforesaid to have abated of or from the rent reserved and made payable to him on such demise; and it shall also be lawful for the said commissioners in every such case to abate in the assessment made in respect of the occupation of the said lands for the same year, and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

The like relief extended to occupiers and owners where the owners are incapable of consenting to abatement of rent.

84.—And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on the lands of any infant, idiot, lunatic, or other proprietor incapable of consenting to any abatement in the rent as aforesaid, being in the occupation of any such tenant as aforesaid, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the assessment made in respect of the occupation of the said lands, and to discharge the whole or any part of the said duty, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said lands had belonged to a proprietor of full age and of sound mind, and capable of such consent as aforesaid.

Abatement of assessment in case of losses on lands in the occupation of owners.

85.—And be it enacted, That whenever from the cause aforesaid the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved on oath before the said commissioners to their satisfaction, it shall be lawful for them to abate in the several assessments made in respect of the property in or occupation of the said lands, and to discharge the whole or any part of the said respective duties, and in proportion to the loss so sustained, and to the amount which the said commissioners shall be of opinion would or ought to have been abated as aforesaid if the said

lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

86.—And be it enacted, That if any person shall be guilty of making any false claim for such abatement as aforesaid, or shall be guilty of any fraud or contrivance in making such claim, or in obtaining any such abatement, or shall fraudulently or untruly declare the amount or value of such loss, or the amount or value of any abatement made or agreed to be made in the rent of the lands in his occupation, on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit the sum of fifty pounds, and treble the amount of duty charged on him in respect of the said lands ; and if the owner of any such lands, or any other person whatever, shall aid, abet, or assist any person charged to the said duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said lands or the amount of such loss, with intent fraudulently to obtain for himself, or for his tenant, or for the owner or tenant of the said lands, any such abatement as aforesaid, every such owner or other person aforesaid shall forfeit the sum of one hundred pounds.

Penalty for
making false
claim for such
abatement.

87.—And be it enacted, That the first assessment to be made after the fifth day of April one thousand eight hundred and forty-two, of the duties chargeable under either of the schedules marked (A.) or (B.) of this Act, shall be and remain in force for the space of three years, without requiring returns from the parties charged therein for the second or third year of such assessment, and without altering the names of the parties charged, notwithstanding a change in the occupation or interest of or in the premises charged in such assessment may have happened ; and the like sums shall be levied thereon for the second and third years respectively as shall or ought to have been levied thereon for the first year, and the assessment shall be subject to the like exemptions and allowances for the second and third years respectively as were granted for the first year ; and the amount charged in such assessment shall be paid by four instalments in each year, on the days and times herein specified for payment of such instalments, subject nevertheless to be varied and altered in the following cases ; (*videlicet,*)

First assessment
under schedules
(A.) and (B.) to
remain in force
for three years :

First.—If the inspector or surveyor shall find or discover that any person hath been underrated in such assessment, or omitted to be charged therein for the first year or hath obtained an exemption or allowance for the first year unless the party be underrated or omitted, or have obtained an exemption to

Duration of Assessments.

which he is not entitled;

which ought not to be allowed for the second or third year, it shall be lawful for such inspector or surveyor to surcharge such assessment for the second or third year, in like manner in all respects as he is authorized to surcharge the assessment under the like circumstances for the first year of assessment, provided that such surcharge shall be made in the single duty, and no increase shall be made thereon above the rate of duty hereby granted, unless the commissioners shall be of opinion that the assessment for the first year was, in the particular surcharged, deficient through the wilful default or neglect of the party to be charged:

or a person not chargeable in the first year becomes so subsequently;

Second.—If any person not chargeable in the first year of assessment shall become chargeable in the second or third year it shall be lawful for the assessor, inspector, or surveyor to require the like returns, and to proceed to the assessment of such person in like manner for the second or third year, as if the whole assessment of the parish, place, or district had commenced in that year:

or in case of appeal.

Third.—If any person shall find himself aggrieved by the continuance of such assessment for the second or third year, by occasion of his being overrated therein, he may appeal from the same in that year on delivering ten days' notice of such his intention to the inspector or surveyor, together with a true and perfect schedule of the annual value of the property charged on him for that year, in like manner as he might have appealed against the same assessment under the like circumstances for the first year, and no payment on such assessment for the first or second year shall be construed to preclude such appeal; provided that for any vexatious appeal without reasonable cause it shall be lawful for the commissioners to award reasonable costs for the attendance of the inspector, surveyor, or assessor to be added to the assessment and levied therewith for the use of such inspector, surveyor, or assessor, and which shall be paid by them respectively in like manner as any other payments under this Act may be made to them:

Assessment may be collected in the second and third year by the book delivered for first year.

Fourth.—It shall be lawful for the respective collectors to levy and gather the assessment for the second and third years respectively on the occupiers for the time being by the same rate or book which shall have been delivered to them for the first year, unless the commissioners shall revoke the appointment of the said collectors, or shall alter or vary the assessments, and deliver to them a new rate or book for the second or third year:

Commissioners duplicates to be made for each year.

Fifth.—The duplicates of the commissioners shall be made for each year, and delivered to the proper officer for receipt

and at the head office for stamps and taxes, containing the like particulars for the second and third years respectively as are herein required for the first year of assessment, varying only the amounts therein to be specified if the case shall require the same ; and all the powers, regulations, matters, and things contained in this Act for rectifying any assessment, or increasing or diminishing the duty according to circumstances, or for levying the same, shall be in force for the second and third years respectively, in respect of the sums to be levied in those respective years, and shall be applied in those respective years, as fully and effectually as if the assessment had been made for those years respectively under the directions and regulations of this Act.

§8.—And be it enacted, That the duties hereby granted, Duties in schedule (C.) and rules deemed part of contained in the schedule marked (C.), shall be assessed and charged under the following rules, which rules shall be deemed and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

SCHEDULE (C.)

Rules for assessing and charging the duties under schedule (C.)

Sched. (C.) Rules.

The said last-mentioned duties shall be paid by the persons and corporations respectively intrusted with the payment of the annuities, dividends and shares of annuities, therein charged, on behalf of the persons, corporations, companies, or societies entitled thereto, their executors, administrators, successors, or assigns, and shall be assessed by the commissioners hereby authorized or appointed for those purposes ; and shall extend to all public annuities whatever payable in Great Britain out of any public revenue in Great Britain or elsewhere, and to all annuities payable in Ireland out of the revenue of the United Kingdom, to or for the use or benefit of any person not resident in Ireland, and also to all dividends and shares of such annuities respectively which shall become payable after the fifth day of April one thousand eight hundred and forty-two,* except in the following cases of exemption from the said duties ; viz.

To what stock the duty extends.

* The duties under (A.) and (B.) are estimated on the values of precedent years ; the duties under schedule (D.) are also on an average taken from several precedent years, or from the year preceding : the duties under schedule (E.) are taken when the principal sums are payable, and this rule is best adapted to the duties under schedule (C.).

*Sched. (C.)
Rules.*

Stock of friendly societies exempted.

First.—The stock, dividends, or interest of any friendly society legally established under any act of parliament relating to friendly societies; provided it shall appear by the rules of any such society deposited or to be deposited with the commissioners for the reduction of the national debt, or with the trustees of any savings bank, that the sums assured by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of two hundred pounds, or the amount of any annuity or annuities granted or to be granted by any such society to any individual, or to any person nominated by or to claim under him, shall not exceed the sum of thirty pounds *per annum*: Provided also, that when any property belonging to any such society shall be invested in the public securities in the Bank of *England*, the said last-mentioned property shall be duly claimed and proved by any trustee or treasurer of any such society, or by any member thereof, before the said commissioners for special purposes:

Stock of savings banks exempted. **Second.**—The stock or dividends of any savings banks established or to be established under the provisions of an Act passed in the ninth year of the reign of King *George the Fourth*, intituled *An Act to consolidate and amend the laws relating to savings banks*, arising from investments with the commissioners for the reduction of the national debt; and also the dividends or interest payable by the trustees of any savings bank upon any funds therein deposited belonging to any depositor or to any charitable institution:

Stock of charitable institutions exempted.

Third.—The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only; or which, according to the rules or regulations established by act parliament, charter, decree, deed of trust, or will, shall be applicable by the said corporation, fraternity, or society, or by any trustee, to charitable purposes only, and in so far as the same shall be applied

and accordingly it is enacted, that in respect of the duties contained in schedule (C.) the duties thereon shall be payable half-yearly, and at such times as the dividends in respect whereof they are charged are payable. This rule was adopted to give facility to payments at the bank, and to accommodate the tax to the frequent alterations that take place in the amount of each person's stock, which never can be said to be fixed but half-yearly, when the books are shut previous to the payment of dividends. This rule became absolutely necessary when the duty was to be retained at the bank. There are but two half-yearly payments in the year: on those days, and on those only will the duty be chargeable. Consequently whenever the tax ceases, the last quarter of the year will not be chargeable. The true criterion is the year of receipt, or when the sum becomes due. This in effect is substantially the case throughout the Act, which has no reference to the time of its having run.

to charitable purposes only ; or the stock or dividends in the names of any trustees applicable solely to the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and in so far as the same shall be applied to such purposes, provided the application thereof to such purposes shall be duly proved before the said commissioners for special purposes by any agent or factor on the behalf of any such corporation, fraternity, or society, or by any of the members or trustees:

Sched. (C.)
Rules.

Fourth.—The stock or dividends transferred to the accounts in the books of the Bank of *England* in the name or under the description of the lord high treasurer of *England* or of the commissioners of Her Majesty's treasury, or the commissioners for the reduction of the national debt, in pursuance of any act or acts of parliament ; provided that the governor and company of the Bank of *England* shall from time to time cause to be transmitted to the said commissioners for special purposes an account of the total amount of stock which shall have been transferred to the said respective accounts, also the payments to be made by the commissioners for the reduction of the national debt on account of the *Waterloo* subscription funds :

Stock in the
name of the
treasury or of
the commis-
sioners for
reduction of the
national debt.

Fifth.—The stock or dividends belonging to Her Majesty, in whatever name the same may stand in the books of the Bank of *England*, and also the stocks or dividends of any accredited minister of any foreign state resident in *Great Britain*, provided the property thereof shall, if standing in the name of any trustee, be duly proved before the said commissioners for special purposes by such trustee.

Stock belonging
to Her Majesty
or to accredited
ministers.

89.—And for the assessing and charging of the said annuities payable to the company of the Bank of *England* and to the *South Sea* company respectively, at the receipt of the Exchequer as aforesaid, and the profits* attached thereto respec-

The Bank of
England and
South Sea com-
panies and the
commissioners

* The profits attached to these funds arise from certain trading profits acquired by the respective companies, and divided annually amongst the proprietors, in their quality as members of the corporation, together with those sums which are paid from the Exchequer for the annuities granted by parliament. Out of whatever sums the profits are paid, as on payment they become the profits of the individual, they are charged in the hands of the paymaster, consistent with the general principle of the Act which seeks to charge the first receiver of profits in the mass before distribution. As however some of these profits may have been charged, or may be charged in another way, as when the corporations possess stock in some other of the public funds, or exchequer bills, or other government securities, bearing interest, which are directed to be charged on payment of interest. Care will be taken to avoid a double assessment, which may be done by the certificate of the commissioners discharging so much of the assessment on the profits as arises out of monies already charged.

Mode of Charging Annuities.

of the national debt to deliver accounts of the annuities payable to, and by them respectively to the commissioners for assessing the same.

tively, and also for the assessing and charging of all annuities payable by the commissioners for reduction of the national debt, and the dividends and shares of all other annuities payable out of any public revenue, which are or shall be intrusted for payment to the companies of the Bank of *England* and *South Sea* respectively; be it enacted, That the respective companies, corporations, and commissioners having the distribution or payment of the said several annuities, dividends, and shares shall from time to time, as often as the payments thereon shall become due, deliver to the respective commissioners, appointed for the purpose of assessing the duties thereon as aforesaid, true and faithful accounts in writing, in books to be provided for that purpose, of the several amounts of such annuities and profits attached to the same, which shall be paid to the same companies respectively, in respect of their corporate stock, and of such dividends and shares of annuities as shall be intrusted to any of such companies, corporations, or commissioners, for payment to the persons, corporations, and companies entitled thereto, and the amount of duty chargeable thereon at the rate before directed, without deduction on any pretence whatever, except as herein is allowed, distinguishing therein the separate account of each person, corporation, company, and society entitled unto any part, dividend, or share of such annuities respectively, as the same shall stand in the books of the said respective companies, or at the said Exchequer, in such manner as that the part, dividend, and share of each person, corporation, company, and society, of or to such annuities respectively, may be distinctly charged and assessed to the said duty; and the said respective commissioners shall from time to time make an assessment of the duty which shall appear to be chargeable on the accounts so delivered to the best of their judgment and belief, and shall from time to time deliver the said books of assessments, signed by them respectively, to the said commissioners for special purposes; and the said commissioners for special purposes shall forthwith cause two certificates on parchment to be made out, under their hands and seals, containing the total amounts of duty, and of the annuities, dividends, and shares whereon the said duty shall have been charged contained in each assessment, together with the proper title or description of the corporation, company, or persons having the distribution or intrusted with the payment of such annuities, dividends, and shares respectively; and they shall transmit one of such certificates, to the respective commissioners for making such assessments, and the other certificate to the head office for stamps and taxes in *England*.

Persons receiving annuities or dividends pay-

90.—And for the assessing and charging of the annuities, dividends, and shares of annuities payable by the governor and

company of the Bank of *Ireland* out of the public revenue of the United Kingdom to persons not resident in *Ireland*, be it enacted, That in every case in which payment of any such annuities, dividends, and shares of annuities as last aforesaid shall be demanded or applied for by any attorney, agent, trustee, or other person for or on the behalf or for the use or benefit of any person not resident in *Ireland*, the person demanding or applying for the payment of such annuities, dividends, or shares of annuities, before receiving the same, shall (whether he shall be required to do so by the said governor, and directors of the said bank or not) deliver to the cashier of the said bank a declaration, signed by such applicant, containing a statement of the amount and description of the stock in respect of which such annuities, dividends, or shares are payable, and the name and place of abode of every person for whom, on whose behalf, or for whose use or benefit, such applicant requires the payment thereof, and declaring whether or not such last-mentioned person was resident in *Ireland*, within the intent and meaning of this Act, at the time when such annuities, dividends, and shares respectively became payable; and in every case in which payment of any such annuities, dividends, or shares of annuities shall be demanded or applied for by any person for or on the behalf of any other person, under or by virtue of any letter or power of attorney, or other delegated authority, the said governor and directors, or the cashier or other officer of the said bank, having the payment of any such annuities, dividends, or shares of annuities, shall, before paying the same, require such declaration and statement to be made and delivered as herein-before directed; and if the person demanding or applying for such payment shall refuse to make or sign and deliver such declaration and statement on being required to make and deliver the same as aforesaid, the person for whom or on whose behalf he shall demand or apply for such payment shall be deemed to be not resident in *Ireland*, and such annuities, dividends, or shares of annuities shall be charged accordingly with the duties granted by this Act: Provided always, that no person (other than a member of either house of parliament entitled to be exempted from the duties of assessed taxes under the provisions in that behalf contained in the Acts relating to the said last-mentioned duties) shall be deemed to be resident in *Ireland*, within the intent and meaning of this Act, who shall have been absent from *Ireland*, at one time or several times, for a period equal in the whole to six months or more during the space of one year immediately preceding the day on which such annuities, dividends, and shares shall respectively have become payable.

able at the Bank of Ireland on behalf of non-residents to deliver a declaration.

Bank to require a declaration where annuities, &c. are receivable under a power of attorney.

On refusal parties entitled to annuities to be deemed not resident in *Ireland*.

Proviso.

91.—And be it enacted, That whenever it shall appear by any such declaration or statement as aforesaid that any such Commissioners to make assessments of duties

on annuities and dividends payable at the Bank of Ireland to persons not resident in Ireland.

annuities, dividends, or shares of annuities are payable by the said governor and company of the Bank of *Ireland*, to or for the use or benefit of any person not resident in *Ireland*, and also whenever any person applying for payment of any such annuities, dividends, or shares of annuities shall refuse to make or sign and deliver such declaration and statement, on being required to make and deliver the same as aforesaid, the commissioners herein-before appointed for that purpose shall assess and charge the duties hereby granted upon and in respect of all such annuities, dividends, and shares of annuities, and shall make out and transmit their certificates of such assessments in like manner as is herein-before provided with respect to the assessments to be made by the commissioners appointed for assessing and charging the duties on annuities payable out of the revenue of the United Kingdom in *England*; and in all other cases where any such annuities, dividends, or shares of annuities shall be payable by the said governor and company to or for the use or benefit of any person not resident in *Ireland*, but which shall not be assessed and charged by the said commissioners in the manner herein-before directed, by reason of the fact of such non-residence not having been made to appear to them in manner aforesaid, such annuities, dividends, and shares which have been received or become payable in the preceding year shall be accounted for in *Great Britain* by the person entitled thereto, or beneficially interested therein, and shall be charged and assessed under the rules and regulations of schedule (D.) of this Act, whether the same shall be received in *Great Britain* or not.

Penalty for omitting to make a declaration on receiving annuities or dividends in Ireland on behalf of persons not resident there.

92.—And be it enacted, That if any person shall receive of the governor and company of the Bank of *Ireland* any annuity, dividend, or share of annuity payable out of the public revenue of the United Kingdom, for or on the behalf of or for the use or benefit of any person not resident in *Ireland*, without previously delivering to the cashier of the said bank the declaration and statement by this Act directed to be delivered in such case, or if any person shall make, sign, or deliver any declaration or statement which shall not truly set forth the name and place of residence of the person, and of every person for whom, or on whose behalf, or for whose use or benefit, he shall apply for payment of any such annuity, dividend, or share of annuity as aforesaid, the person who shall neglect or omit to deliver such declaration and statement as aforesaid, or who shall make, sign, or deliver any untrue declaration or statement, shall be liable to the payment to Her Majesty of treble the amount of the duty chargeable on such annuity, dividend, or share of annuity; and if any person shall wilfully and fraudulently omit to deliver such declaration and statement, or shall wilfully make, sign, or deliver any false declaration or statement, or shall make or practise any fraudulent contrivance

Penalty for fraudulent declaration or device to evade the duty.

or device whatever, with intent to defraud Her Majesty of the duty chargeable under this Act on any such annuity, dividend, or share of annuity as aforesaid, he shall forfeit the sum of one hundred pounds, over and above treble the amount of the said duty.

93.—And be it enacted, That the respective corporations, companies, and persons entitled unto such annuities and profits attached thereto, or intrusted with the payment of the annuities, dividends, or shares of such public annuities as are herein-before described, shall, on notice of the amount of each assessment, from time to time to be made as aforesaid (which notice shall be given from time to time, as and when the annuities, dividends, and shares aforesaid shall become payable, and before payment thereof), set apart and retain the amount of duty so assessed for the purposes of this Act; and every such setting apart and retaining of the said duties shall be deemed a payment thereof by and on the behalf of the persons, corporations, and companies entitled unto the said annuities, dividends, and shares respectively; and all persons, corporations, and companies entitled to such annuities or profits attached thereto or to any part thereof, or to such dividends or shares of annuities as aforesaid, are hereby required, on receipt of the residue of the said annuities, profits, dividends, and shares, over and above the duty so assessed, to allow such payments in respect of the said assessments; and the corporations and persons having the distribution of such annuities, or intrusted with such payments, shall be and are hereby acquitted and discharged of so much money, as if the same had actually been paid unto the persons to whom such annuities, profits, dividends, and shares did or might belong, or where by law payable.

Companies to
set apart and
retain sums
assessed.

94.—And be it enacted, That all monies so set apart at the Bank of *England*, the Bank of *Ireland*, and the *South Sea* house respectively, and by the commissioners for the reduction of the national debt, as before directed, shall be paid from time to time into the account to be kept at the Bank of *England* with the receiver-general of stamps and taxes, as herein-after directed, accompanied with a certificate of the amount of the assessment under which the same shall be so paid, under the hands of two or more of the commissioners making such assessment; and the governor and company of the Bank of *England* shall also cause the amount of such assessment as shall from time to time be charged on the trading profits of the said company to be paid into the said account.

Monies set
apart to be paid
into the bank.

95.—Provided always, and be it enacted, That in respect of any of the annuities, dividends and shares of annuities, charge- How small divi-
dends shall be charged.

able under schedule (C.) by the respective commissioners for those purposes, it shall not be required of them to make an assessment for any amount or payment, where the half-yearly payment on such annuities, dividends, or shares shall not amount to fifty shillings, but that the annuities, dividends, and shares whereof the half-yearly payment shall not amount to fifty shillings shall be accounted for and charged under the third case of schedule (D.) by which profits of an uncertain annual value are directed to be charged: Provided also, that no person shall be required to return any statement of the profits of such annuities, dividends or shares, the half-yearly payment whereof shall amount to fifty shillings or more, and which are herein-before directed to be assessed in manner aforesaid, or be liable to any penalty for not returning the same, but all such dividends and shares whereof the half-yearly payment shall not amount to fifty shillings, and which shall be paid without such assessment, shall be duly returned in the manner before directed, under the penalty before contained.

Persons intrusted with the payment of colonial annuities shall deliver accounts thereof.

96.—And be it enacted, That every person (other than the governor and company of the Bank of *England*, the directors of the *East India* company, and the commissioners for the reduction of the national debt,) intrusted with the payment of annuities, or any dividends or shares of annuities, payable out of the public revenue of any colony or settlement belonging to the crown of the United Kingdom, to any persons, corporations, or companies in *Great Britain*, or acting therein as agent, or in any other character before described, shall, without further notice or demand thereof, deliver or cause to be delivered into the head office for stamps and taxes in *England* an account in writing containing their names and residences, and a description of the annuities, dividends, and shares intrusted to them for payment, within one calendar month after the same shall have been required by public notice in the *London Gazette*, and shall also, on demand by the inspector authorized for that purpose by the commissioners of stamps and taxes, deliver or cause to be delivered to him, for the use of the said commissioners for special purposes, true and perfect accounts of the amount of annuities, dividends, and shares payable by them respectively; and the said commissioners for special purposes shall make an assessment thereon under schedule (C.) at the rate before prescribed, subject to diminution on occasion of any exemptions to be allowed by the said commissioners for special purposes, giving notice of the amount thereof to the respective persons intrusted with such last-mentioned payments, who shall respectively pay the duty on the said annuities, dividends, and shares, on behalf of the persons, corporations, and companies entitled unto the same, out

Commissioners for special purposes to make assessments thereon.

of the monies in their hands ; and they shall be acquitted of such payments in like manner, and the like proceedings in all respects shall be had under the said commissioners for special purposes, as are before directed in respect of annuities payable out of the public revenue of the United Kingdom : Provided always, that the persons intrusted with such payment shall from time to time pay the duty so assessed thereon into the Bank of *England*, to the account to be kept at the Bank of *England* as aforesaid with the receiver-general of stamps and taxes, and shall be answerable for such payment, and which duty so assessed shall, in default of such payment, be recoverable against the persons respectively intrusted with such payments as other duties charged on the parties may be recovered against them ; and if any person intrusted with the payment of any such last-mentioned annuities, or any dividends or shares thereof, in the manner herein-mentioned, or acting therein as agent, or in any other character herein described, shall neglect or refuse to deliver an account of his name and residence in the manner herein directed, or, after demand, shall neglect or refuse to deliver an account as aforesaid of the amount of such annuities, dividends, and shares as he is intrusted with the payment of, or in the payment of which he shall act as agent, or in any other character herein described, he shall forfeit the sum of one hundred pounds, over and above the duty chargeable on such annuities, shares, or dividends.

97.—And be it enacted, That any interest payable out of the public revenue on securities issued or to be issued at the Exchequer or other public office, by whatever names such securities shall be called, shall be charged to the said duties under the rules contained in schedule (C.) by the commissioners for assessing the profits of offices in the said Exchequer or other office aforesaid at which the same shall be made payable, and the interest payable by the *East India* company on the bonds issued or to be issued by them shall be charged to the said duties under the like rules by the commissioners herein-before appointed for that purpose, which said commissioners respectively shall execute this Act, in relation to the profits arising from such securities and bonds as aforesaid, in like manner as the commissioners appointed by this Act are empowered to assess the profits arising from annuities payable out of the public revenue in other cases ; and the said commissioners respectively hereby authorized to execute this Act in relation to such securities and bonds as aforesaid shall appoint assessors and collectors of the said duties arising from such securities and bonds from amongst the officers intrusted with the payment or discharge of such securities and bonds, who shall respectively at the time of payment or discharge thereof

Mode of claiming Exemption.

compute the duty thereon, and after such computation shall enter the same in a certificate of assessment, and certify the same to the proper officer appointed for the payment or discharge of such securities and bonds, which officer is hereby empowered to stop and detain the said duty, and to pay the same into the Bank of *England* to the credit of the receiver-general of stamps and taxes, in discharge of such assessment; and every person receiving or purchasing any such security or bond in circulation, with current interest thereon, shall be entitled and is hereby empowered to deduct from such interest the proportion of duty which will become chargeable thereon, in like manner and under the like powers and penalties as may be done in other cases of payment of interest, and as if such current interest where then due and charged to the said duty; and the like computation and assessment shall be made whenever a new security or bond shall be issued in discharge of any former security or bond, with interest, or in discharge of interest due on any former security or bond; and the person receiving such new security or bond in exchange for any former security or bond, with interest, or for such interest, shall pay to the proper officer at the time of receiving such new security or bond the full duty computed on the interest payable on the said former security or bond.

Claims of exemption to be made to the commissioners for special purposes according to following rules.

98.—Provided always, and be it enacted, That all claims of exemption under any of the rules contained in schedule (C.) from the said duties and annuities, dividends and shares of annuities, payable out of the revenue of the United Kingdom, shall be made to the commissioners for special purposes at the head office for stamps and taxes in *England*, according to the following rules; *videlicet*,

First.—Every claim shall be made in writing, in such form as the commissioners of stamps and taxes shall direct, and the said commissioners for special purposes shall require the same to be verified on the affidavit of every such person as they shall think necessary, such affidavit to be made as before directed in all cases cognizable before the said commissioners, and they shall have authority to demand and require, from every such person as they shall think proper to be examined touching such claim, true answers upon oath, to be made as before directed, to all such questions as they shall think material in such claim:

Second.—Whenever the commissioners for special purposes shall have allowed any such exemption, they shall give an order for payment of the sums retained for the duties on such annuities, dividends and shares, in respect of which they shall have allowed such exemption, to the respective claimants, or to the attorneys or agents who shall have

been authorized to receive the said annuities, dividends and shares, on behalf of the said claimants; and such payment shall be made in like manner as is herein-before provided with respect to allowances to be granted under number 5 of schedule (A.) of this Act.

99.—And be it enacted, That if any person shall, with intent to defraud Her Majesty, falsely or fraudulently make any claim to be exempted, either in his own behalf or any other, from the duty charged on such annuities, or any dividends or shares thereof, contrary to the intent of this Act, every such person shall forfeit the sum of one hundred pounds, and if such claim shall be made by any person in his own behalf he shall moreover be liable to be assessed in treble the duty to be charged on the said annuities and shares.

100.—And be it enacted, That the duties hereby granted, contained in the schedule marked (D.), shall be assessed and charged under the following rules, which rules shall be deemed and construed to be a part of this Act, and to refer to the said last-mentioned duties, as if the same has been inserted under a special enactment.

Penalty for fraudulently claiming exemptions of stock.

SCHEDULE (D.)

The said last-mentioned duties shall extend to every description of property or profits which shall not be contained in either of the said schedules (A.), (B.), or (C.), and to every description of employment of profit not contained in schedule (E.), and not specially exempted from the said respective duties, and shall be charged annually on and paid by the persons, bodies politic or corporate, fraternities, fellowships, companies, or societies, whether corporate or not corporate, receiving or entitled unto the same, their executors, administrators, successors, and assigns respectively.

To what the duty extends, and by whom to be paid.

Rules for ascertaining the said last-mentioned duties in the particular cases herein mentioned.

Rules for ascertaining the duties.

First case.—Duties to be charged in respect of any trade, manufacture, adventure, or concern* in the nature of trade, not contained in any other schedule of this Act.

* This exception extends to all lands, tenements, and hereditaments in Great Britain, which cannot be assessed under this schedule; but the profits of lands situate out of Great Britain are not within the exception, and may be charged under this schedule.

Sched. (D.)
Rules.

RULES.

Computation of duty on trade.

First.—The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the balance* of the profits or gains of such trade, manufacture, adventure, or concern upon a fair and just average of three years,† ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the fifth day of April preceding the year of assessment, and shall be assessed,

* The balance of profits and gains is the sum by which the profits exceed the expense of acquiring the profits. In the account to be made up no sum ought to be included in the creditor's side but the profits. The capital employed should form no part of the account. Thus, if A. buy a quantity of sugar, for £1000, and sell it again for £1200, the profit is £200. If in the course of the year he has ten such speculations, his profit will be £2000. If the capital is admitted into the account, inasmuch as the same capital may be employed in each speculation, a false conclusion would be drawn. He must insert in the account every sum he receives or is entitled to receive. Therefore book debts form a part of the account. But if in the course of the three years he receives a sum on account of a transaction executed before the three years, he need not include that sum in his balance of the three years. If a transaction is not executed before the three years, but is partly carried on before, and completed within the three years, such transaction should be divided, and the profits arising from that part of the work performed within the three years inserted in the account. So if a transaction be begun within the three years, but is not completed at the end of the three years, such profit as would belong to the part within the three years should be brought into the account.

On the debtor side of the account are to be included the expenses incurred in acquiring the profit. If, in the article of sugar, it is purchased in the raw state, and converted into pure sugar, the expense of the manufacture is to be set against the profit. Besides which there may be set against it such deductions as are allowed by the Act, and which will be considered hereafter.

† In order to form the average, the profit of the three years are to be brought into the account, and the sum or product divided by three. This, in all cases, where the trade has been carried on for three years.

If the trade has not been carried on for three years, but has been carried on for, say thirty months, then the average will be the just proportion of the profits for twelve months. If the profits for thirty months be £3000, then as $30 : 12 :: 3000 : 1200$, which will be the average for one year.

Or if the trade has been carried on for six months, in which a profit of £600 has accrued, then as $6 : 12 :: 600 : 1200$, the profits of one year.

If the trade has been commenced within the year, then the party is to make the computation on such average as shall seem just, which he is to state to the commissioners for their decision.

It will be seen hereafter, that where the trade continues, but a change of the person carrying it on takes place, he is chargeable on the profits of the trade, although he has not been in the receipt of the profits; a circumstance to demonstrate why this is a tax upon the property and trade, and not on the profits of individuals, and will explain the principle of many other of the regulations of the Act.

Sched. (D.)
Rules.

charged, and paid without other deduction than is herein-after allowed: Provided always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of three years, the computation shall be made for one year on the average of the balance of the profits and gains from the period of first setting up the same: Provided also, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the year of assessment, the computation shall be made according to the rule in the sixth case of this schedule:

Second.—The said duty shall extend to every person, body politic or corporate, fraternity, fellowship, company, or society, and to every art, mystery, adventure, or concern carried on by them respectively, in Great Britain or elsewhere, as aforesaid; except always such adventures or concerns on or about lands, tenements, hereditaments, or heritages as are mentioned in schedule (A.), and directed to be therein charged:

Third.—In estimating the balance of profits and gains chargeable under schedule (D.), or for the purpose of assessing the duty thereon, no sum shall be set against or deducted from, or allowed to be set against or deducted from, such profits or gains, on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern, nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern, beyond the sum* usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with or arising out of such trade, manufacture, adventure, or concern; nor on account of any capital† with-

* The whole sum expended for repairs of premises or supply of implements, within the three years, may be brought into the account. Thus, if in the years 1839—£100, 1840—£160, and 1841—£400, were expended for such purposes, the average will be £220, which will be the proper deduction. In this construction the word "usually" is rejected, for to give it any meaning, no sum can be allowed than what has been expended each of the three years, which would be £100; and in that construction the average would be rejected. But it must be remembered, that by the fifth rule, under the next head, no deduction can be admitted for sums expended in the improvement of the premises, but for repairs only. In providing implements of trade, the supply of new ones, as well as the repair of old, are allowed.

† Capital forms no part of the account which ought to be delivered. This and the two following rules lay restrictions in three cases wherein deductions are not to be allowed, which take their rise in the practice of merchants and other traders of taking the accounts as they stand in

*Sched. (D.)
Rules.*

drawn therefrom ; nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern ; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, adventure, or concern ; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest ; nor for any debts,* except bad debts proved to be such to the satisfaction of the commissioners respectively ; nor for any average loss† beyond the actual amount of loss after adjustment ;

their books, which in those carried on in partnerships necessarily involve the capital each partner has in the concern. This capital forming the first item of such an account, the rest are the sums received in the year, as well of a return of the capital as of the accruing profit, against which are set the whole of the out-goings or expenses incurred to which the trade is liable. This is evidently not the account which the Act requires, for one side must necessarily contain the same capital repeatedly employed. The other side must as necessarily contain various expenses which cannot under the Act be set off. The Act therefore provides, that if any capital be withdrawn, the diminution of the capital shall not diminish the profit. That if any capital has been employed in the improvement of the premises, that item shall not reduce the balance. The third is scarcely intelligible but to those who have practised the deceit. In the construction of the word profit, it has been warily, but as I say fraudulently, considered that nothing is profit arising from the trade, but the excess above legal interest, and therefore the first deduction that such men have made is a deduction of £5 per cent. on the whole of the capital employed. So barefaced and base a practice has been pursued, and still is pursued, when the commissioners are inactive ; the act expressly restrains it, with a view of bringing the subject to the notice of the commissioners and of enabling them to rectify the abuse.

* A. made his return of "no profits," in a trade of great extent. The commissioners require a schedule of profit and deductions, and he claimed therein a deduction of the sum of £100,000, on account of property locked up, as he termed it, in one of the French islands, a sum sufficient to cover ten years' profits. The commissioners decide this sum not to be irrecoverable. That it being an adventure on which no profit had accrued, on account of the detention of the payment, it made no part of the account, which ought to be wholly composed of those transactions in trade on which a profit or loss had accrued, and therefore the commissioners struck it out.

A. made no return of his book debts, on the plea of not knowing what he might receive or lose. The commissioners called for the account, and added those to his other profits received. If he lost any within the reasonable time of credit, he might then have relief.

A. made no return of certain debts owing by one who had stopped payment, but whose affairs had not then been ascertained. This is no proof of the debts being irrecoverable or desperate, and was disallowed.

A. under like circumstances brought proof that his debtor was bankrupt, and it was thought would not pay more than one-eighth in the pound. The whole profit he is entitled to receive must be assessed, and relief given when the actual loss can be ascertained.

† An average loss arises under a contract of insurance, and applies wholly to that species of adventure. This rule proceeds on the same principle as the next preceding, that proof must be given of an actual loss before the deduction can be allowed.

nor for any sum recoverable under an insurance or contract of indemnity:

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Fourth.—In estimating the amount of the profits and gains arising as aforesaid no deduction shall be made on account of any annual interest.* or any annuity or other annual payment, payable out of such profits or gains.

Second case.—The duty to be charged in respect of professions, employments, or vocations, not contained in any other schedule of this Act.

RULES.

First.—The said duty on employments shall be construed to extend to every employment by retainer in any character whatever, whether such retainer shall be annual, or for a longer or shorter period; and to all profits and earnings of whatever value, subject only to such exemptions as are herein-after granted:

Second.—The duty to be charged shall be computed at a sum not less than the full amount of the balance of the profits, gains, and emoluments of such professions, employments, or vocations (after making such deductions, and no other, as by this Act are allowed,) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in respect of the period of average, in the cases of setting up and commencing such profession, employment, or vocation within the period herein limited:

Third.—The third and fourth rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

Certain rules of the first case to extend to the second.

Rules applying to both the preceding cases.

First.—In estimating the balance of the profits or gains to be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains, for any

Deductions not to be allowed on first and second cases.

* It will be seen hereafter that all annual interest of money is to be charged in the hands of the payer on the behalf of the payee, for whom under the Act the payer is the agent and must remain charged for that interest, although it forms no part of the income of him who is charged, and who has his remedy for the charge in another manner; consequently he has no claim to deduct that sum from the account.

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Rules.*

disbursements* or expences whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation; nor for any disbursements or expences of maintenance of the parties, their families or establishments; nor for the rent† or value of any dwelling house or domestic offices, or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade or concern, not exceeding the proportion of the said rent or value herein-after mentioned; nor for any sum expended in any other domestic or private purposes, distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession, employment, or vocation:

Duty on trade
to be computed
exclusive of the
profits of lands.

Second.—The computation of the duty to be charged in respect of any trade, manufacture, adventure, or concern, or any profession, whether carried on by any person singly or by any one or more persons jointly, or by any corporation, company, fraternity, or society, shall be made exclusive of the profits or gains arising from lands, tenements, or hereditaments occupied for the purpose of such profession, trade, manufacture, adventure, or concern:

* The private expenses of individuals, though sustained out of the annual profits of trade, do not destroy their original quality, and an expenditure occasioned partly by the trade forms no ground for a deduction. The expenditure must be exclusively and solely occasioned for the purposes of trade. Thus, the wages or board of a servant sometimes employed in domestic purposes or a part thereof cannot be deducted; but the wages and board of a bookkeeper, &c. wholly employed in trade, may; and the same of all other expences.

† This deduction cannot be made by the party, but must be claimed in his return, stating the part of the house used for trade. Shops, counting-houses, and warehouses, equally entitle the party to the deduction, but not to the same amount. A shop taking up the whole story, will be entitled to a greater allowance than a back shop, or counting house. Rooms used as warehouses are also entitled to the allowance, and various instances may be stated wherein the full allowance may be made justly. It is a common argument to allege, that the whole house is taken for the trade, the situation is chosen for that purpose, and a higher rent is paid, than otherwise he should pay. True, if it was not for the trade he would not be in a situation of affording so high a rent, of maintaining such an establishment, or of living in so expensive a manner: he chooses the situation to enlarge his profit; he does enlarge his profit, but if he was to be allowed the rent as a deduction, the profit would be enlarged, without enlarging the duty. These circumstances, therefore, cannot be taken into consideration. The deduction must bear the exact proportion to the rent, that the part used for trade does to the whole house: the higher the rent, the greater will be the sum allowed, but the proportion must remain the same. The proportions may vary as the parts occupied form the principal, or the less considerable or advantageous parts of the house. Thus, a front shop may have a greater allowance than a back shop of the same dimensions. It would let separately at a higher rent.

Third.—The computation of duty arising in respect of any trade, manufacture, adventure, or concern, or any profession, carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons, or either or any of them; and the return of the partner who shall be first named in the deed, instrument, or other agreement of copartnership (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such copartnership, or, where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in *Great Britain*, (and who is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners whose names and residences shall also be declared in such return,) shall be sufficient authority to charge such partners jointly: Provided always, that where no such partner shall be resident in *Great Britain*, then the statement shall be prepared and delivered by their agent, manager, or factor resident in *Great Britain*, jointly for such partners, and such joint assessment shall be made in the partnership name, style, firm, or description; and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns; provided that if any partner being entitled to exemption shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partner separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership: Provided also, that any joint partner in such trade, profession, or concern, which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of duty payable in respect thereof, unless the commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such commissioners to require from every such partner the like return, and the like information and evidence, as they are hereby entitled to require from the precedent partner:

Fourth.—If amongst any persons engaged in any trade, manufacture, adventure, or concern, or in any profession, in partnership together, any change shall take place in any

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Duty on trade
carried on by
two or more
persons, how to
be charged.

In case of change
of partners the
duty to be
charged on the

*Sched. (D.)
Rules.*

profits antecedent to the change.

such partnership, either by death or dissolution of partnership as to all or any of the partners, or by admitting any other partner therein, before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, manufacture, adventure, or concern, or any profession, within such respective periods as aforesaid, the duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, manufacture, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession to such business as aforesaid, unless such partners, or such person succeeding to such business as aforesaid, shall prove, to the satisfaction of the respective commissioners, that the profits and gains of such business have fallen short or will fall short from some specific cause, to be alleged to them, since such change or succession took place, or by reason thereof :

Duties to be charged in one division, except where the same person is engaged in different concerns in trade in divers places.

Fifth.—Every statement of profits* to be charged under this schedule shall include every source so chargeable on the

* A., B., and C. are engaged in various lead mines in different counties, in one of which A., the precedent acting partner, resides, and where the general accounts are made up. A. delivers an account of the whole profits in that place, and is there assessed. The commissioners in the other counties require accounts to be delivered there, claiming the right of assessing the profits of each mine separately. This is right; the Act does not consider a mining concern as a trade, it is not assessable as such. Each mine must be assessed where it is situate. In such cases I would advise a general account of the profits to be made up, and an apportionment of the profits to be made according to the quantity of ore raised at each mine; such general account, and the respective apportionment, to be delivered at each place.

A. is engaged in various partnerships; is the precedent acting partner of some, and not of others. He makes a return of all his individual profits of the concerns he is engaged in united in one sum, taking no notice of the partnership profits. The commissioners refuse this return, and require of him to return the profits of each concern of which he is precedent partner carried on in their district, in order to be assessed there, and also the profits of each concern of which he is precedent partner carried on in other districts, in order that a communication may be made to the commissioners of those districts, and also the names of the partners in those concerns, and in all other the concerns wherein he is not precedent partner, with the names of such precedent partners and the respective places where the concerns are carried on, and where they ought to be assessed. With this requisition he refuses to comply, whereupon they summon him, and inflict the penalty of twenty pounds upon him for each offence; considering his refusal on each separate return which he ought to make as a distinct offence, and having received information to guide their judgment as to the profits of those concerns of which he is the precedent partner, they assess each firm in double duty on the amount of profits ascertained by them, and levy the penalties on his, and the duty on the respective partnership effects. They also communicate with the other commissioners who

person delivering the same on his own account, or on account of any other person, and every person shall be chargeable in respect of the whole of such duties in one

had received similar returns from other partners. These commissioners, on full consideration of the provisions of the Act, concur, and direct similar proceedings, and thus each concern became separately assessed, but jointly in respect of the partners in the place where it was carried on.

A. living at B. is the precedent acting partner of several concerns in trade, carried on in various parts of the kingdom. To him all accounts are sent, and all monies remitted to and paid by him, and the general account made up at B. by him. He delivers at B. one general return, for all the concerns, declaring therein his partners, and is there assessed in one sum for the whole. The commissioners at each place require a return, instead of which they receive a certificate from the commissioners at B., of an assessment having been there made, including the whole of the concerns. Notwithstanding which, the commissioners proceed by summons of the precedent partner left at the respective houses of trade, to enforce the Act in the respective districts, and levy the penalties and duty. On full consideration of the Act this proceeding was held regular; the assessment at B. illegal, and that it ought to be vacated although paid; but on account of the poundage which the clerk and collector considering themselves as entitled to, which they were fearful of being deprived of, and the inclination of the commissioners to favour their own officers, the party has not yet received the money he was entitled to.

In a case of partnership carrying on various trades, as also a concern in mining, it was held, on full consideration, that in concerns of trade chargeable under schedule (D.), the precedent acting partner residing in Great Britain, although he might not be resident in the district where the trade was carried on, was the person first amenable to the commissioners of that district, and that all process under that Act being left at the place of carrying on trade is binding on him; and that any other partner might be called upon for the like returns in default of the precedent acting partner; but that in a concern chargeable under schedule (A.), any managing partner residing in the district might be called upon to make the return on behalf of himself and the others, and that if the concern was not managed by a partner, the agents or officer having the management of the concern, or being in receipt of the profits, might be called upon. For which distinction it was considered there was good reason, from the secrecy necessary to be observed in matters of trade, (not necessary in the other concerns,) which could not be presumed to be within the knowledge of any servant, so long as the concern remained under the management of any of the partners.

In another case it was decided, that unless a partner had declared his intention of claiming an allowance on the ground of income, as being under £150 per annum, and also his proportion of the profits, which should appear from the assessment on the partnership to be so, the assessment must be joint, and the partnership effects liable. Consequently, where A. and B. were partners, A. had made the return at £200, and A. and B. had claimed to be separately assessed in order that each might have an allowance, the commissioners having made an increased assessment on £300, refused to separate the assessment.

So where the precedent partner had returned £6000, and B., one of the partners, having a fortieth share, claimed to be separately assessed, the commissioners rejected it, his share amounting to £150 for if it were not so, the commissioners might have to seek the duty in every part of the kingdom, wherever any of the partners lived.

A., B., and C. are carriers from Norwich to London. They are engaged with various others in stage coaches at different places, and in

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and the same division, and by the same commissioners, (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern if singly carried on ought to be charged as herein directed,) and every such statement on the behalf of any other person for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, fellowship, fraternity, company, or society, shall include every source chargeable as last aforesaid, and shall be delivered in that division where such person, corporation, fellowship, fraternity, company, or society would be chargeable if acting on his or their own behalf.

Third case.—The duty to be charged in respect of profits of an uncertain annual value not charged in schedule (A.)

Computation of duty on uncertain profits.

First.—The duty to be charged in respect thereof shall be computed at a sum not less than the full amount of the profits or gains arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction :

On interest, not being annual. **Second.—The profits on all securities bearing interest payable**

various barges on navigations. They have made a return of their profits in one sum, without distinguishing the profits of each concern. They live in another place, where they have large premises, and keep a number of horses, &c. On a question, where they should be assessed, it was determined, that each separate concern should be separately returned; and that where there are different partners, the concerns are necessarily separate. As carriers, stage coach keepers, and barge masters, they also carry on separate concerns. The profits of each concern are to be returned at the place where it is carried on by the precedent acting partner, which should be the place where the accounts relating to that concern are kept, which is, in such concerns, the place where the whole is centred.

A., B., and C. are manufacturers at M., and sell their goods in L. The assessment should be made at M.

A. and B. carry on the same trade at B. and L.; they may elect at which place they will be assessed, but must render an account of their profits, if called upon at the other place. A. and B. carry on a trade at B., and a different trade at L.; they must be assessed on each trade in the respective place where carried on.

A. and B. carry on the trade of undertakers at W., and the trade of glovers and haberdashers at the same place; they must separate, in their return, the profits of each.

A. and B. carry on a trade at M., and B. and C. carry on a trade of the same description at the same place; the profits of the different partnerships must be separately accounted for.

out of the public revenue (except securities* before directed to be charged under the rules of schedule (C.), and on all discounts,† and on all interest of money, not being annual interest, payable or paid by any person whatever, shall be charged according to the preceding rule in this case:

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Rules.

Third.—Whenever the commissioners shall, on examination, find that any lands occupied by a dealer in cattle, or by a dealer or seller of milk, (which lands shall have been estimated and charged on the rent or annual value,) are not sufficient for the keep and sustenance of the cattle brought on the said lands, so that the rent or annual value of the said lands cannot afford a just estimate of the profits of such dealer, it shall be lawful for the said commissioners to require a return of such profits, and to charge such further sum thereon as, together with the charge in respect of the occupation of the said lands, shall make up the full sum wherewith such trader ought to be charged in respect of the like amount of profits charged according to the first rule in this case.

Fourth case.—The duty to be charged in respect of Computation of interest arising from securities‡ in *Ireland*, or in the British plantations in *America*, or in any other of Her Majesty's dominions out of *Great Britain*, and colonies, &c., foreign securities, except such annuities, dividends, and shares as are directed to be charged under schedule (C.) of this Act.

* The securities within the exception are mentioned before, and are exchequer bills, navy, or ordnance debentures, which are the usual securities of this description issued by government, but all securities issued from any other public office, are also within the exception.

† If a man instead of investing his money in permanent security, keeps it by him for the purpose of purchasing securities not yet payable, and charges interest thereon for the time the security has to run, and perhaps a commission besides; or lends his money for short periods on interest, with perhaps a commission, the aggregate of these sums received within the year preceding from his profits, and are to be accounted for under this rule.

‡ This is a species of interest payable on mortgages, bills of exchange, or other securities, and arising out of foreign profits whether from trade or property. As these remittances are generally received through mercantile houses who act therein as agents, the Act is compulsory on them to deliver the following account, according to sect. 51, "Every person who shall be in the receipt of money, or value of, or belonging to any other person or persons in whatever character the same shall be received, for which such other person or persons is, or are chargeable, shall prepare and deliver to the assessor a list in writing, containing the name and names, and place or places of abode of each and every such person to whom such property shall belong, together with a declaration whether he is of full age, &c., in order that such person may be charged." The neglect of which subjects the party to fifty pounds penalty, per sect. 55.

Sched. (D.)
Rules.

Computation of
duty from pos-
sessions in
Ireland, the
colonies, &c.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the sums (so far as the same can be computed) which have been or will be received in *Great Britain* in the current year, without any deduction or abatement.*

Fifth case.—The duty to be charged in respect of posses-
sions^t in *Ireland*, or in the *British* plantations in
America, or in any other of Her Majesty's dominions
out of *Great Britain*, and foreign possessions.

The duty to be charged in respect thereof shall be computed on a sum not less than the full amount of the actual sums annually received in *Great Britain*, either for remittances from thence payable in *Great Britain*, or from property imported from thence into *Great Britain*, or from money or value received in *Great Britain*, and arising from property which shall not have been imported into *Great Britain*, or from money or value so received on credit or on account in respect of such remittances, property, money, or value brought or to be brought into *Great Britain*, computing the same on an average of the three preceding years, as directed in the first case, without other deduction or abatement than is herein-before allowed in such case.

Computation of
duty on undes-
cribed profits.

Sixth case.—The duty to be charged in respect of any annual^t profits or gains not falling under any of the foregoing rules, and not charged by virtue of any of the other schedules contained in this Act.

* It is to be understood, that any expenses incurred in prosecuting this kind of traffic in money may be deducted previous, and in order to the ascertainment of the profit.—As the salary of clerks—of stamps, employed in the instrument by the party to be charged—of office, &c.

^t The Act considers, that the value of foreign property may be brought into *Great Britain*. 1st. By bills. 2nd. From the produce of the estate which it calls property, (meaning personal property,) imported into *Great Britain*, and turned into money here. 3rd. From the produce of the estate sold in other countries, the value of which is received here. 4th. From money received by the party either on the credit or the account of the produce of the estate converted in any of the ways mentioned.

! The most attentive reader of the Act will not easily find any source of profit which can come within this rule, every possible source being before investigated and described. But whether there are or not any such sources, the Act would have been imperfect without this general clause, which puts a period as it were to assessment. The various combinations of property, the still more various pursuits after wealth in this great commercial country, may afford several instances which escape the eye of the most diligent inquirer. Some instances have been alluded to in these observations, others are mentioned in the Act; but whether their different combinations may not bring them

The nature of such profits or gains, and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated to the commissioners, and the computation shall be made either on the amount of the full value of the profits and gains received annually, or according to an average of such period greater or less than one year, as the case may require, and as shall be directed by the said commissioners; and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same or entitled thereto.

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Rules.

101.—Provided always, and be it enacted, That nothing herein contained shall be construed to restrain any person carrying on, either solely or in partnership, two or more* distinct trades, manufactures, adventures, or concerns in the nature of trade, the profits whereof are made chargeable under the rules of schedule (D.), from deducting or setting against

Persons carrying on two or more concerns may set the loss sustained in one against the profits acquired in the other concern.

under some other rule may be questioned. Whatever they be, they must be annual, not arising from lands or tenements, from an interest in the public revenue, from trade or profession, from interest of money, annuities, or other payments reserved or charged as payable by virtue of a contract, from foreign possessions or securities or from offices, or pensions, all of which have their particular destinations.

* What may be considered as distinct trades will be more fully mentioned, when the manner of making the return and the place where it is to be made is considered. In this place it may be sufficient to observe, that this rate applies to cases where, in the whole of a concern, a loss has accrued on the average of years or in the last year according to which the accounts ought to be made up, so that on the whole no profit has accrued within that period, then the loss so sustained in one concern may be transferred to the account of any other concern in which a profit hath accrued within the same period and set off against that profit, so that the trader in different concerns may be charged only on the balance of his whole profits. But when the different concerns are carried on in different districts, there may be a difficulty of ascertaining what is the loss sustained in one concern, and consequently what is the sum which may be set off from the other. The Act is not express on this subject, but the sense may be collected by combining the different provisions. For instance. A. carries on a trade in Manchester in the cotton business, and a trade in London; the former of which only is productive. In London he returns no profits, and the commissioners, after full inquiry, make no assessment upon him, but the unsavourable balance is not struck. He then deducts from his profits in Manchester the average of the sums lost in three years by his trade in London. The commissioners at Manchester inquire into the amount of his deductions, and on receiving his account, they, under the 118th section of the Act, require the return of his trade in London, and on receiving it deliver him a precept to return a schedule of the particulars by which he proves his loss in London to be to the same amount as he has deducted from his profits at Manchester, and the commissioners being satisfied, allow the deduction. Such reduction can only be requisite, when the loss is a total loss by some one concern, if I may be allowed that expression; that is, when the balance is of loss, and not of profit, and it is only for that balance and not for the whole loss that the claim can be made in the

the profits acquired in one or more of the said concerns the excess of the loss sustained in any other of the said concerns over and above the profits thereof, in such manner as may be done under this Act where a loss shall be deducted from the profits of the same concern, or to restrain any of such persons from making separate statements thereof, or to restrain any such person renting a dwelling-house, part whereof shall be used by him for the purposes of any trade or concern or any profession hereby charged, from deducting or setting off from the profits of such trade, concern, or profession such sum not exceeding two-third parts of the rent *bond fide* paid for such dwelling-house, with the appurtenances, as the said respective commissioners shall on due consideration allow; and the respective commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Charging with
duty all annual
interest not
otherwise
charged.

R.R.

Interest from
profits charged
liable to
deduction.

102.—And be it enacted, That upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of *Great Britain*, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant periods, there shall be charged for every twenty shillings of the annual amount thereof the sum of seven-pence, without deduction, according to and under and subject to the provisions by which the duty in the third case of schedule (D.) may be charged; provided that in every case where the same shall be payable out of profits or gains brought into charge by virtue of this Act no assessment shall be made upon the person entitled to such annuity,* interest, or other annual payment, but the

case. Thus the profit in concern A., in three years is £15,000. On all the deductions allowed to be made from that profit amounting to £16,000, the balance is unfavourable by the sum of £1000, which may be carried to the deductions allowed in the other trade, and one-third on the same average as the profits are computed, taken from the balance of the profits of that trade.

* A. pays £100 per annum to B. for collecting his rents, and B. deducts and retains his salary every rent day, and pays the residue to A. B. is called upon to return the amount, against which he protests, having allowed the duty to his employer. The commissioners determined that this is an employment by retainer, and the profit is acquired by his service, and not a sum charged on the employer's income, and therefore assess him in the amount.

The income of a collegiate body arises from rents of land, and from fines which are duly assessed, according to the provisions of the Act, and are distributed amongst the members in certain proportions. The whole duty being paid at the time of payment of the rent, or on the assessment of the fines by which the distributive share of each is

whole of such profits or gains shall be charged with duty on the person liable to such annual payment, without distinguishing such annual payment, and the person so liable

diminished, therefore each share is freed from farther deduction, and is not assessable.

The revenues of the college of E. amount to £10,000 per annum, divided amongst the provost and fellows in certain shares, after sustaining certain incidental expences, subject to assessment or deduction of £1000, by which sum the amount to be distributed is diminished: the share of each having sustained its proportion of tax is not farther assessable, or liable to farther deduction.

Any person receiving a salary for his services performed, not being a member of the college, is assessable in his own person for the profit acquired by those services, and consequently will not contribute to the tax paid by the college by way of deduction from that salary; for a college, in the collection of its rents, or in the support of its establishment, is to be considered as a private person in the expenditure of his income.

A gratuitous allowance from the father to the son is not assessable on the son, the father having been charged, and he may deduct or claim the allowance; but in considering the income of the son on a claim of exemption or allowance, it should be coupled with any income acquired by himself, and considered part of his income, so that the allowance should be granted on the whole.

A. 1., holds an estate of the annual value of £600. B. is the landlord (who is always to be understood the person who immediately lets to the tenant in possession,) lessee to the company of —— in London, at a rent of £200.

	A.	B.			
Assessment on A.	Value. 600 <i>4</i> .	Duty. 17 <i>1</i> . 10 <i>s</i> .	Value. 600 <i>4</i> .	Duty. 8 <i>1</i> . 15 <i>s</i> .	Total. 26 <i>1</i> . 58 <i>s</i> .

A. 1, will deduct from B. 60/-, and B. will deduct from the company 20/-.

A. 2, is tenant of an estate of the annual value of 600*l.* under B., who holds it by lease from C., at a rent of 400*l.* C. holds it of the dean and chapter of D. at the ancient rent of 30*l.* and a fine on renewal. C. has mortgaged his interest for 600*l.*, at 5*l.* per cent., to D., who by the will of his father pays an annuity of 10*l.* per annum to an old servant out of the interest.

	A.	B.			
Assessment on A.	Value. 600/-.	Duty. 17/- 10s.	Value. 600/-.	Duty. 8/- 15s.	Total. 26/- 5s.

A. 2, will deduct from B. 17*s.* 10*d.*, who will deduct from C. 11*s.* 13*s.* 11*d.*, who will deduct from the dean and chapter 17*s.* 6*d.*, and from the mortgagee 17*s.* 6*d.*, who will deduct from the annuitant 5*s.* 10*d.*, unless in any case the person receiving has proved his title to an exemption or allowance, and obtain a certificate.

The income, as estimated by the Act, and payments by each, will, in this case, be

A. 300*l.*; 8*l.* 15*s.*; B. 600*l.* — 400*l.* — 200*l.* 5*l.* 16*s.* 8*d.*; C. 400*l.* — 30*l.* — 30*l.* — 340*l.* 1*l.* 1*s.* 4*d.* D. and C. 30*l.* 1*l.* 8*s.* 6*d.* : Mortgagee, 20*l.* 11*s.* 8*d.* : Annuitant, 3*s.* 10*d.* Total income, 900*l.* — Total payment, 26*l.* 5*s.*

The dean and chapter may also be subject to an assessment on the fine as casual income, in the year after the receipt.

A.	B.	Total.		
Value.	Duty.	Value.	Duty.	
£	d	£	d	£
1000	10	1000	10	2000
1000	10	1000	10	2000

Annual Payments.

to make such annual payment, whether out of the profits or gains charged with duty, or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorised to deduct out of such annual payment at the rate of seven-pence for every twenty shillings of the amount thereof, and the person to whom such payment liable to deduction is to be made shall allow such deduction, at the full rate of duty hereby directed to be charged, upon the receipt of the residue of such money, and under the penalty herein-after contained, and the person charged to the said duties having made such deduction shall he acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable; but in every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security in *Ireland*, or in the *British* plantations, or in any other of Her Majesty's dominions, or on any foreign property or foreign security, or otherwise be received or receivable without any deduction as aforesaid, and in every case where any such payment shall be made from profits or gains not charged by this Act, or where any interest of money shall not be reserved or charged or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid the duty before mentioned, according to and under and subject to the several and respective provisions by which the duty in the third case of schedule (D.) may be charged: Provided always, that where any creditor on any rates or assessments not chargeable by this Act as profits shall be entitled to such interest, it shall be lawful to charge the proper officer having the management of the accounts with the duty payable on such interest, and every such officer shall be answerable for doing all acts, matters, and things necessary to a due assessment of

All other interest
to be charged
under schedule
(D.)

Interest secured
on rates to be
charged on the
officer managing
the accounts.

A. 4, tenant of a farm at a rent of 200*l.*, valued at 360*l.*

A.

B.

	Value.	Duty.	Value.	Duty.	Total.
Assessment	360 <i>l.</i>	10 <i>l.</i> 10 <i>s.</i>	360 <i>l.</i>	5 <i>l.</i> 5 <i>s.</i>	15 <i>l.</i> 15 <i>s.</i>

A. can deduct from his landlord 5*l.* 16*s.* 8*d.* only, being seven-pence in the pound on his rent, which is all the benefit he derives from the farm. If A. had been the owner of the farm he would have been charged at 15*l.* 15*s.* He is the owner so long as he continues to receive the whole profits, except as to the rent he pays. He is owner as to 160*l.* of the annual value, and occupier as to 360*l.*, and his profits are 160*l.* + 180*l.* = 340*l.*; he therefore pays 9*l.* 18*s.* 4*d.*, which is 15*l.* 15*s.* - 5*l.* 16*s.* 8*d.*

A., tenant of a farm subject to an annual modus of six shillings and eight-pence. In deducting one-eighth from the value, in respect of the occupation, the six shillings and eight-pence is included, and therefore in substance charged on the tenant, because his deduction is so much less: A., therefore, on payment of the modus, may deduct two-pence from the rector; consequently the rector need not return in his account the amount of any modus he may be entitled to.

the said duties, and payment thereof, as if such rates or assessments were profits chargeable under this Act, and such officer shall be in like manner indemnified for all such acts, as if the said rates and assessments were chargeable.

103.—And be it enacted, That if any person shall refuse to allow any deduction authorized to be made by this Act out of any payment of annual interest of money lent, or other debt bearing annual interest, whether the same be secured by mortgage or otherwise, he shall forfeit for every such offence treble the value of such principal money or debt; and if any person shall refuse to allow any deduction authorized to be made by this Act out of any rent or other annual payment mentioned in the ninth and tenth rules of No. IV. schedule (A.), or out of any annuity or annual payment mentioned in schedules (C.) or (E.) or in the next preceding clause, save such annual interest as aforesaid, every such person shall forfeit the sum of fifty pounds; and all contracts, covenants, and agreements made or entered into, or to be made or entered into, for payment of any interest, rent, or other annual payment aforesaid, in full, without allowing such deduction as aforesaid, shall be utterly void.

**Penalty on
refusing to allow
deductions.**

104.—And be it enacted, That whenever it shall be proved, to the satisfaction of the said respective commissioners acting in the district where any person making the application shall reside, that any interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bonâ fide* accounted for and charged by virtue of this Act at the rate and according to the rules specified in schedule (D.) without any deduction on account thereof, it shall be lawful for such commissioners to grant a certificate thereof, under the hands of any two of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment, to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payment would amount unto; and every person to whom such interest, annuity, or other annual payment shall be paid shall allow such deductions and payments, upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable; provided no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands, tenements, hereditaments, or heritages, as before mentioned, or of any office or employment

Deductions on payment of interest of money, and other payments from profits charged under schedule (D.), to be made by virtue of a certificate.

of profit, or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions may be made without having obtained such certificate.

Charitable institutions exempted from the duties on interest chargeable under schedule (D.)

105.—Provided always, and be it enacted, That any corporation, fraternity, or society of persons, and any trustee for charitable purposes only, shall be entitled to the same exemption in respect of any yearly interest or other annual payment chargeable under schedule (D.) of this Act, in so far as the same shall be applied to charitable purposes only, as is herein-before granted to such corporation, fraternity, society, and trustee respectively in respect of any stock or dividends chargeable under schedule (C.) of this Act, and applied to the like purposes; and such exemption shall be allowed by the commissioners for special purposes, on due proof before them, and the amount of the duties which shall have been paid by such corporation, fraternity, society or trustee in respect of such interest or yearly payment, either by deduction from the same or otherwise, shall be repaid, under the order of the said commissioners for special purposes, in the manner herein-before provided for the repayment of sums allowed by them, in pursuance of any exemption contained in the said schedule (C.)

In what districts the duties are to be charged.

106.—And be it enacted, That every person being a householder (except persons engaged in any trade, manufacture, adventure, or concern, or any profession, employment or vocation,) shall be charged to the said duties contained in schedule (D.) by commissioners acting for the parish or place where his dwelling house shall be situate; and every person engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, shall be chargeable by the respective commissioners acting for the parish or place where such trade, manufacture, adventure, or concern shall be carried on, or where such profession, employment, or vocation shall be exercised, whether such trade, manufacture, adventure, or concern shall be carried on, or such profession, employment, or vocation shall be exercised, wholly or in part only in *Great Britain*, or whether such person shall be engaged in one only or more of such concerns, except where the same person shall be engaged in different concerns, and a loss from one concern shall be set off or deducted from the profits of another concern; and every person not being a householder, nor engaged in any trade, manufacture, adventure, or concern, nor in any profession, employment, or vocation, who shall have any place of ordinary residence, shall be charged by the commissioners acting for the parish or place where he shall ordinarily reside: and every person not herein-before described shall be charged by the commissioners acting for the parish or place where such

person shall reside at the time of beginning to execute this Act in each year by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices; and every such charge made in such parish or place shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from the parish or place; and in order that the place where the said last-mentioned duties are to be charged may be ascertained, every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing signed by him declaring in what place he is chargeable, and whether he is engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, or not, and if he shall be so engaged in any trade, manufacture, adventure, or concern, or any profession, employment, or vocation, also declaring the place where the same shall be carried on or exercised, and ever particular concern, profession, or employment in which he shall be engaged in such place in *Great Britain*, whether wholly in *Great Britain*, or in part only, as aforesaid; provided that where any trade shall be carried on in *Great Britain* by manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares or merchandize shall be elsewhere: Provided always, that every person not being engaged in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the parishes or places wherein the dwelling-house is situate in which he shall be ordinarily resident at the time of beginning to execute this Act in each year in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notices as aforesaid: Provided always, that the duty to be assessed by virtue of this Act, in respect of the profits or gains arising from possessions or securities in *Ireland*, upon any person resident in *Great Britain*, as aforesaid, may be stated to and assessed by the respective commissioners acting for the respective places where the persons receiving or entitled unto the same shall reside; and if the same shall be received by any agent, attorney, or factor, such agent, attorney, or factor, shall make return of the name and place of abode of the person entitled thereto as is herein required to be made of other persons of full age resident in *Great Britain*, and if the person entitled thereto shall not be of full age, or not resident in *Great Britain*, such agent, attorney, or factor shall be answerable for doing all acts, matters, and things required by this Act to be done in order to the assessing such profits to the said last-mentioned duties, and paying the same.

Declaration to be delivered of the place where party is chargeable.

In cases of persons not engaged in trade having two residences, where the duties to be charged.

Profits arising from possessions in *Ireland*, where to be assessed.

offices in Ireland, holding offices in *Ireland*, and residing in *Great Britain*, and &c. resident in Great Britain, as such to be chargeable as subjects resident out of Great Britain.

as subjects resident out of Great Britain.

Duties on profits of foreign or colonial possessions or securities, where to be charged.

108.—And be it enacted, that the duty to be assessed by virtue of this Act in respect of the profits or gains arising from foreign possessions or foreign securities, or in the *British* plantations in *America*, or in any other of Her Majesty's dominions, may be stated to and assessed by the respective commissioners acting for the respective places herein-after mentioned, *videlicet, London, Bristol, Liverpool, and Glasgow*, according to the regulations herein-after mentioned, as if such duty had been assessed upon the profits or gains arising from trade or manufacture carried on in such places respectively; and such duty shall be stated to and assessed and charged by the commissioners acting for such of the said places at or nearest to which such property shall have been first imported into *Great Britain*, or at or nearest to which the person who shall have received such remittances, money, or value from thence, and arising from property not imported as aforesaid, shall reside; and in default of the owner or proprietor thereof being charged, the trustee, agent, or receiver of such profits or gains shall be charged for the same, and shall be answerable for the doing all such acts, matters, and things as shall be required by this Act to be done, in order to the assessing such profits to the duties granted by this Act, and paying the same, whether the person to whom the said profits belong shall be resident in *Great Britain* or not: provided always, that whenever the produce or the profits or gains arising from such possessions or securities as last aforesaid shall have been imported partly into the port of *London*, and partly into any of the outports of *Bristol, Liverpool, Glasgow*, or shall have been received by any person partly in the city of *London* and partly in any of the said outports, within the period of making up the account on which the duty is chargeable by this Act according to the rules herein contained, the whole of the duty chargeable in respect of such produce, profits, or gains so imported or received shall be assessed and charged by the commissioners acting for the said city of *London*, and not elsewhere, and as if the whole of the said produce or the said profits or gains arising within the said period had been imported into or received in *London*; and whenever such produce or profits or gains arising as aforesaid shall have been within such period wholly imported into or received at the said outports of *Bristol, Liverpool, and Glasgow*, and different parts thereof shall have

been imported into or received at two or more of such outports, the duty chargeable thereon shall be assessed and charged at one of such places only, and in one account, and at such of the said places at which the major part in value of such produce or profits or gains shall have been so imported or received; provided that the statements of such produce, profits, or gains shall be delivered to the commissioners acting for each place at which any part of the said produce or profits or gains shall have been so imported or received, and transmitted by the respective commissioners to the head office for stamps and taxes in *England*, and the commissioners of stamps and taxes shall cause all such statements to be sent to the commissioners acting for the place where the duty thereon shall appear by such statements to be chargeable according to this Act, who shall accordingly assess the same in one sum.

109.—And be it enacted, That the profits arising from the docks called the *London Docks*, the *East and West India Docks*, and *Saint Katharine Dock* respectively, situate in the county of *Middlesex*, shall be assessed by the commissioners acting for the city of *London*.

London and
East and West
India docks and
St. Katharine
dock to be
assessed in
London.

110.—And be it enacted, That every person having two residences, or carrying on any trade or exercising any profession in different parishes, places, or in any place different from the place of his ordinary residence, shall, if required by the respective commissioners, deliver at each such parish or place the like lists, declarations, and statements as he is hereby required to deliver in the parish or place where such person ought to be charged, but shall not be liable to any double charge by reason thereof; and all lists, declarations, and statements containing the amount of profits chargeable under schedule (D.) may be delivered to the respective persons and in manner herein directed, sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

Statements to
be delivered at
each place of
residence.

111.—And be it enacted, That all statements of profits and gains described in schedule (D.) (except statements whereon assessments are to be made by the commissioners for special purposes, as hereinafter authorized,) shall be laid before the additional* commissioners for general purposes acting as addi-

Statements of
profits under
schedule (D.)
may be delivered
under seal.

Additional com-
missioners to
consider state-
ments and make
assessments on
such as are
satisfactory.

* Additional commissioners may be either chosen from the inhabitants of the district by the commissioners for general purposes, or they may divide themselves, part acting as additional commissioners, and the remainder as commissioners for general purposes. The jurisdiction is given, that there may be a review of each statement, by persons in the neighbourhood of the party, who may have a competent knowledge of the nature and extent of the business carried on by him. They are to carry on this inquiry in concert with the officers of the crown, and may receive from others any information that is

tional commissioners in their respective districts, who shall appoint meetings for taking all statements then and from time to time to be delivered to them into consideration, within a reasonable time after the inspector or surveyor shall have had the examination of such statements; and in case the said additional commissioners respectively shall be satisfied that any such statements have been *bonâ fide* made according to the provisions of this Act, and so as to enable the commissioners to charge the respective persons returning the same with the full duties with which they ought respectively to be charged on account thereof, and in case no information shall be given to the said commissioners of the insufficiency thereof, or no objection shall be made thereto by the inspector or surveyor, which he is hereby empowered to make for sufficient cause, the said commissioners shall direct an assessment to be made of the duties chargeable on such statement by virtue of this Act.

Where the
surveyor is
dissatisfied with
an assessment,
he may require
a case to be
stated for the
opinion of the
general com-
missioners.

112.—Provided always, and be it enacted, That where the surveyor or inspector shall apprehend the determination made by the said commissioners to be contrary to the true intent and meaning of this Act, and shall then declare himself dissatisfied with such determination, it shall be lawful for him to require the said commissioners to state specially and sign the case upon which the question arose, together with their determination thereupon; which case the said commissioners are hereby required to state and sign accordingly, and to deliver to the said inspector or surveyor, to be by him transmitted to the commissioners for general purposes for the same district, who shall with all convenient speed return an answer to the case so transmitted, with their opinion thereon subscribed; and according to such opinion the assessment which shall have been the cause of such appeal shall be altered or confirmed.

When no
statement or no
sufficient
statement is
returned, the
additional com-
missioners to
make an assess-
ment according
to the best of
their judgment.

113.—And be it enacted, That in every instance in which any person shall have made default in the delivery of any statement, such person not having been otherwise charged to the said last mentioned duties, or if the said additional commissioners shall not be satisfied with the statement delivered by any person, or any objection shall be made thereto by the inspector or surveyor, (which he is hereby authorized and required to make in writing, setting forth the cause thereof,

offered, but they have no judicial powers of inquiry; they cannot summon the party or witnesses, nor examine them; they cannot administer an oath, but are merely to pass their judgment on the sufficiency or insufficiency of the parties' return, and to make an assessment according to their judgment. In this light, they are as assessors chosen from a more respectable class of the community.

whenever he shall see sufficient cause,) or the said commissioners shall have received any information of the insufficiency of any statement, the said commissioners shall make an assessment on such person in such sum* as, according to the best of their judgment, ought to be charged on him by virtue of this Act ; which assessment shall be subject to an appeal, according to the directions hereinafter contained.

114.—And be it enacted, That whenever the additional commissioners† shall think it proper to refer any statement to the commissioners for general purposes without making any assessment thereon, it shall be lawful for them so to do on delivering to the last-mentioned commissioners the case in writing relative to such statement, as the same shall appear to the said additional commissioners, with any matter in question between them, either as to law or fact; and the said commissioners for general purposes shall proceed to inquire into the merits of such statement, in like manner as they would have been hereby authorized to do in case the said additional commissioners had made an assessment on such statement, and the party charged had appealed against the same, and thereupon an assessment shall be made according to the determination of the said commissioners for general purposes.

115.—And be it enacted, That the inspector or surveyor, being sworn as aforesaid, shall and may at all seasonable times inspect and examine any assessment which shall be made by the additional commissioners, before the delivery thereof to the commissioners for general purposes, and in case he shall discover any error in the same which in his judgment shall require amendment, he shall certify the same to the said additional commissioners by whom the assessment shall have been made, and the said additional commissioners, upon sufficient cause being shown to them, shall amend the same as in their judgment the case shall require.

116.—And be it enacted, That in every case where the inspector or surveyor shall object to the amount of the duty

Additional commissioners may refer statements to commissioners for general purposes.

Inspector and surveyor may examine assessments, and erroneous assessments may be amended on their certificate.

Inspector or surveyor to state his objection.

* The additional commissioners are authorized in the case of a person neglecting to deliver a statement, or wilfully delaying the delivery of it, to charge the party in the penalty of £20, and double duty, per 56th clause of the Act.

† This seems principally to regard the appointment of additional commissioners from the district, who not being competent to decide on points of difficulty, and perhaps in cases out of their sphere of life, might not wish to pass their judgment on them. Yet the power is not to be neglected where the commissioners have divided themselves, for probably the commissioners of appeal may have been selected from the most intelligent.

Duties of Additional Commissioners.

tions to assessments, in writing, and to give notice to the party.

charged by any assessment made by the additional commissioners, which he is hereby empowered to do in any case upon sufficient cause, he shall state such objection in writing* to the said additional commissioners, who shall thereupon certify the same, together with the reasons for making such assessment, and any information they shall have obtained respecting the same, to the commissioners for general purposes; and the said inspector or surveyor shall also give such notice thereof to the party assessed as he is required to do by the said several Acts relating to the duties of assessed taxes in cases of surcharge, in order that the party so charged may be at liberty to appear before the said commissioners for general purposes in support of such assessment.

Additional commissioners to deliver certificates of assessments.

117.—And be it enacted, That the said additional commissioners shall cause certificates of assessments to be duly made out, from time to time as the same shall be completed, distinguishing the ward, parish, or place within their respective districts for which each such assessment shall be made, which shall contain the names and surnames of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to them by the commissioners of stamps and taxes; and the said additional commissioners shall sign such assessments, and from time to time deliver the same, so entered and signed, to the commissioners for general purposes, under cover sealed up, and shall also cause the statements returned to them by the parties so assessed, or by the assessors relating to such assessments, to be delivered at the same time, sealed up in the like manner, to the said commissioners for general purposes; provided that no assessment made by additional commissioners, or persons acting as such, shall be delivered to the respective parties until the expiration of fourteen

* The objections may be as various as the subject-matters of the different assessments in general; he may object when the amount is not sufficiently large to meet the nature of his profits, for allowing a deduction not authorized by the Act which reduces the amount. His objection may be in the form following:—

To the additional commissioners acting for _____. I, A. B., surveyor of the duties granted by the Act of the 5 & 6 of Her present Majesty's reign, on profits of property, professions, trade, and offices, do object to the amount of duty assessed on C. D. of _____ because the sum of _____ hath been allowed to be deducted from his profits, contrary to the said Acts.

To the commissioners for general purposes acting for the said _____. We additional commissioners acting for the said _____ do certify the above objection of the surveyor, and allege the following reasons for making the assessment; because the said sum of _____ was intrusted by the said C. D. to one F. G., a clerk, employed in his business of a banker, and was by him embezzled and wholly lost to the said C. D., as appeared to us from the information we have received.

days after the assessment, so signed as aforesaid, shall have been delivered to the commissioners for general purposes, or the persons acting as such, and the inspector or surveyor shall have had notice thereof.

118.—And be it enacted, That if any person shall think himself aggrieved by an assessment made by the said additional commissioners, or by any objection to such assessment made by any surveyor or inspector as aforesaid, it shall be lawful for him, on giving ten days' notice thereof in writing to the inspector or surveyor, to appeal to the commissioners for general purposes in the same district where such assessment was made, who shall hear and determine such appeal; and the commissioners for general purposes shall from time to time appoint time for hearing days for hearing appeals as soon after any assessments shall be returned to them by the additional commissioners as conveniently can be done, and the assessors shall cause notice of the days so appointed to be given to the respective appellants, and the meetings of the commissioners for the purpose of hearing appeals shall be held from time to time, within the time limited by the said commissioners, with or without adjournment; and no appeal shall be received after the time so limited, except on the ground of diminution of income, as herein mentioned: Provided always, that if any person shall be prevented, by absence, sickness, or other reasonable cause, to be allowed by the said commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said commissioners to give further time for that purpose, or to admit the same to be made by any agent, clerk, or servant on the behalf of such appellant.

119.—And be it enacted, That in order that all appeals upon such assessments may be determined in due time, the commissioners for general purposes shall cause a general notice to be fixed up in their office, or left with their clerk, and also to be affixed on or near to the door of the church or chapel of such parish or place, or of some adjoining parish or place, in cases requiring the same by reason of any such place having no church or chapel, limiting the time for hearing all appeals, and which appeals shall be limited to be heard within a reasonable time after the cause thereof shall have arisen; and no appeal shall be heard after the time limited in such notice, unless the appeal shall be made on behalf of any person who shall be absent out of the realm, or prevented by sickness from attending in person within the time so limited, in which cases it shall be lawful for the said commissioners to postpone any such appeal from time to time, or to admit other proof than the oath of the party of the truth of the several matters required by this Act to be proved by his oath.

On appeal, and when objection made by the surveyor is allowed, the commissioners to require a schedule.

120.—And be it enacted, That upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the commissioners for general purposes shall see cause to allow the objection of such inspector or surveyor to such assessment, the said commissioners shall direct their precept* to the person appealing, to return to them, within the

* *Precept by commissioners for general purposes.*—To A. B. of _____. [describing him.]

We, being commissioners for the general purposes of an Act of the 5 & 6 of Her present Majesty's reign, for granting contributions from property, professions, trades, and offices, acting for the _____ of _____, having received notice of an appeal made by you against an assessment made upon you, by the additional commissioners acting for the said _____ of _____, or having received the objections of _____, a surveyor of the duties granted by the said Acts, which we have allowed; do by virtue of the said Acts, or some of them, demand and require of you to return to us at _____ within _____ days from the date hereof, a schedule containing the following particulars, viz.

The description of the trade or profession you are engaged in, and the place where you carry it on, and if you carry on the same trade in different houses, the situation of each house. If you are engaged in two or more distinct trades, the description of each, and of the house and houses where you carry on the same.

If you are engaged in any other concern in the nature of trade, describe the same in like manner.

If you are in partnership with any person or persons, state the name and place of residence of each partner, distinguishing the precedent acting partner, and the partnership firm and description.

If you are in more partnerships, state the like particulars respecting each.

The amount of the balance of your profits in each concern stated separately, for the period of the last three years.

The amount of the deductions made by you from your profits in forming the above balance.

The amount deducted by you on account of the rent of your dwelling-house.

The amount deducted by you on account of the rent of other buildings used for the purposes of trade.

The amount of desperate and irrecoverable debts, and if you have made deduction for bad debts not irrecoverable, state the amount.

The amount of deductions made by you:

1st. For the expences incurred by you in wages, and in board of servants.

2nd. For improvements of your premises.

3rd. For repairs or supply of utensils.

4th. For average losses.

And you are also required to give true and particular answers to the following questions:

Have you in your statement made any, and what deductions, on account of loss sustained by you, in any matter not connected in your trade, or not arising out of it?

Or on account of any capital withdrawn therefrom?

Or for any sums employed, or intended to be employed by you as capital in the trade.

Or on account, or pretence of the interest of the capital employed by you, and which, or any part of it, that might have been made thereon, if laid out at interest.

By the 123rd sect. the commissioners are empowered to put questions in writing to the party in the following cases:—1st. When they shall be dissatisfied with an assessment returned by the additional

time limited therein, a schedule containing such particulars as the said commissioners shall demand, under the authority of this Act, for their information, respecting the property of such person, or the trade, manufacture, adventure, or concern in the nature of trade, or the profession, employment, or vocation respectively carried on or exercised by such person, and the amount of the balance of his profits and gains, distinguishing the particular amounts derived from each separate source before mentioned, or respecting the particulars of the deductions from any of such profits or gains made in such statements or schedules, and which the said commissioners are hereby empowered and required to demand, at their discretion, whenever the same shall appear to them necessary for the purposes mentioned in this Act, and so from time to time until a complete schedule, to the satisfaction of the said commissioners, of all the particulars required by them, shall be delivered; and every such precept, being delivered to or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof; or in case such person shall have removed from the jurisdiction of the said commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such precept on or near to the door of the church or chapel of the place where the commissioners shall meet in the execution of this Act, such precept shall also be binding upon such person according to the exigency thereof, and such person shall make the return required by the said commissioners within the time limited in such precept, under the penalty in this Act contained, and subject to such charge as the said commissioners are hereby authorized to make in such case; to which schedule any inspector or surveyor sworn as aforesaid shall have free access at all reasonable times, and shall take such copies thereof, or of any parts thereof, or extracts from the same, as he shall think necessary for the due execution of this Act.

121.—And be it enacted, That it shall be lawful for the inspector or surveyor sworn as aforesaid, within a reasonable time, to be allowed by the said commissioners for general purposes, after he shall have had the examination of such sche-

Inspector or
surveyor may
object to
statements in

commisioners, which gives them a power of inquiry in any case, either when the additional commissioners have not performed their duty with diligence and attention; or the commissioners for general purposes have any private knowledge of the affairs of the party, or have received any information not obtained by the additional commissioners. 2nd. Or when they shall be dissatisfied with the schedule which they shall have received in consequence of an appeal, or the surveyors of objections. All the assessments, whether objected to, or appealed from or not, are therefore submitted to the review and inquiry of the commissioners for general purposes, who may proceed to investigate them by interrogatories, although no appeal or objection be depending.

schedule, giving notice to the party.

dules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information ; and the said inspector or surveyor shall, in every case of objecting to any such schedule, deliver a notice in writing of such objection to the party to be charged, or leave the same at his last or usual place of abode, under cover sealed up and directed to such party, in order that he may, if he shall think fit, appeal from the same to the said commissioners : Provided always, that no assessment shall be confirmed, nor any alteration therein be made, until the appeal upon such objection or assessment shall be heard and determined.

Commissioners overruling objection, or satisfied with the assessment or schedule, may confirm or alter the assessment accordingly.

122.—And be it enacted, That if, upon receiving the objection of such inspector or surveyor to any schedule, the said commissioners for general purposes shall see cause to disallow such objection, or if, upon the hearing of any such appeal as aforesaid, the said commissioners shall be satisfied with the assessment made by the additional commissioners, or after delivery of a schedule they shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said commissioners for general purposes shall direct such assessment to be confirmed or altered according to such schedule, as the case may require ; provided that in every case where they shall think proper that the said statement on which the additional commissioners made their assessment, or the schedule delivered to the commissioners for general purposes, should be verified, they shall direct the assessor to give notice to the person to be charged with the said duties to appear before them to verify the said statement or schedule in the manner hereinafter mentioned ; and every such person is hereby required to appear accordingly before the said commissioners, and, on oath as aforesaid, to verify the contents of his statement or schedule, and to sign and subscribe the same with his proper name ; and such oath shall be, that the contents of such statement or schedule are true to the best of his judgment or belief, and that the same contains the just balance of the profits and gains arising from the source or sources therein contained, after making such deductions as are therein stated, and that no deduction whatever than such as is therein stated, and to such amount only as is therein stated, hath been made from the profits or gains accounted for ; provided always, that such person shall be at liberty to amend his said statement or schedule before he shall be required to take such oath ; and after such oath, and in every case where such statement or schedule shall not have been objected to as aforesaid, and the said commissioners shall be satisfied therewith, they shall make an assessment according thereto, on the amount therein stated, at which the duty shall have been computed ; and every such assessment, made after verification of such statement or

schedule, shall be final and conclusive as to the matters contained in such statement or schedule.

123.—And be it enacted, That whenever the commissioners for general purposes shall be dissatisfied with any assessment returned by the additional commissioners to them, or with any schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said commissioners for general purposes to put any question* in writing touching such assessment, or the contents of such schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or schedule, and the particulars thereof, and to demand an answer in writing accordingly from and signed by the person to be charged, and so from time to time whenever the said commissioners shall think the same necessary, and the said commissioners for general purposes shall from time to time issue their precept, requiring true and particular answers to be given to such questions within seven days after the service of such precept; and every such person shall make true and particular answers, in writing, signed by him, to such questions, within the time limited by such precept, or shall within the like period tender himself before the said commissioners for general purposes to be examined by them *vivā voce* to such matters; and every person required to make such answers, or appearing before the said commissioners to be examined as a party, or as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid or *vivā voce*, without having taken any oath,† and shall be at liberty to object to any

* The power of putting questions does not depend on any proceeding to be instituted before the commissioners, but is general, either when they take up an objection to the assessment, or the surveyor has objected to it, or the party has appealed from it. It is a very useful and convenient, and a less irksome mode of investigating a return, than any other contained in the Act, as it gives the party an opportunity of examining his books, and of correcting any error he may have been led into in making his statement, without subjecting him to any inconvenient exposure of his affairs or consumption of time; and I recommend it strongly to form the practice of the commissioners for general purposes, in all instances where they think an inquiry necessary. The questions depend on the nature of the case, and cannot well be anticipated, farther than is useful in settling the form of the inquiry.

† This regulation in the Act is essentially necessary to observe; it is a striking feature of the Act to prevent any undue influence on the mind of a party, that he should not be examined on his oath, by the obligation of which he might consider himself to answer such questions, as might tend to impeach himself, or the fairness of his transactions. He is first to be examined without restraint, with the liberty of peremptorily refusing to answer such questions as may tend to disclose such transactions as may affect his credit; such answers,

Commissioners
may put ques-
tions in writing
touching any
assessment or
schedules, and
receive answers.

question, and peremptorily to refuse answering the same ; and the substance of such answers as he shall give *vivâ voce* shall, in his presence, be reduced into writing, and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any schedule or declaration, before he shall be called upon to verify the same in the manner herein directed ; and every such schedule shall be altered or amended as shall seem requisite, after such inquiry or examination.

Commissioners
for general
purposes may
call upon the
party to verify
their answers on
examination
upon oath ;

124.—And be it enacted, That it shall be lawful for the commissioners for general purposes, in every such case as aforesaid, whenever they shall think the same necessary, to require the person upon whom any assessment hath been made by the additional commissioners, with which the said commissioners for general purposes are dissatisfied, or from whom such schedule or answers in writing as aforesaid have been received, with which the said commissioners are dissatisfied, to appear and verify the same, and, upon the appearance of such person, to permit him to alter or amend such schedule or answers, and thereupon to administer to such person the oath hereinafter mentioned, and also to require any person who shall have been examined *vivâ voce* before them to verify his examination on oath, which any one of the said commissioners is hereby empowered to administer, and such oath shall be, that the contents of the said statements or schedules are true to the best of his knowledge and belief, and contain a full and true account of the balance of all the profits and gains of the deponent chargeable by this Act, to the best of his knowledge and belief, and a full and true account of every deduction made from his profits or gains in adjusting such balance, or that the contents of all such answers in writing as shall have been returned to the said commissioners by him as the same are then stated, or that the contents of his examination, as the same have been reduced into writing, are true ; and every such oath shall be subscribed by the party taking the same.

may summon
witnesses, and
examine them
upon oath.

125.—And be it enacted, That it shall be lawful for the commissioners for general purposes to summon in like manner

as he chooses to give, when reduced into writing, and read over to him, are binding upon him ; and he may then, but not before, be called upon to swear to the truth. The like privilege is given to those whom he has confidentially intrusted in the management of his affairs. These privileges of refusing to declare, are, however, to be used with discretion, being under the lash of a penalty, if the commissioners think he has claimed the indulgence with a view to a decrease of the assessment. It is requisite also, that the commissioners should strictly adhere to the provisions of the Act, for without that attention, no proceedings whatever can be instituted.

any person, whom they shall think able to give evidence or testimony respecting the assessment made or to be made on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath (except the clerk, agent, or servant of the person to be charged, or other person confidentially intrusted or employed in the affairs of such party to be charged, and who shall respectively be examined in the same manner and subject to the same restrictions as are hereinbefore provided for the *vice versa* examination of any party touching the assessments to be charged on him), which oath any one of the said commissioners is hereby empowered to administer; and such oath shall be, that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same; and if any person, being duly summoned as aforesaid, shall refuse or neglect to appear before the said commissioners at the time and place to be appointed for that purpose, or if any person other than such clerk, agent, servant, or person confidentially intrusted or employed as aforesaid, being summoned, shall appear before the said commissioners, but shall refuse to be sworn, or to subscribe such oath as aforesaid, or, having taken and subscribed such oath, shall refuse to answer any lawful question touching the matter depending before the said commissioners, every person so offending shall forfeit any sum not exceeding twenty pounds.

Penalty for
refusing to
attend or to be
examined.

126.—And be it enacted, That if the commissioners for general purposes, or the major part of them present, after hearing all such appeals as shall be depending before them, or upon any objection made by the inspector or surveyor to any such assessment or schedule, whether such inquiry or examination as aforesaid shall have taken place or not, shall agree to make an assessment according to the statement contained in the said schedule, as the same shall have been returned, or altered or amended upon appeal as aforesaid, they shall direct an assessment to be made of the duties chargeable on the statement contained in the said schedule at the rate contained in this Act; and if the said commissioners shall think proper to require a verification of the said schedule, they shall give notice in manner aforesaid to the party to appear before them to verify the same, and such verification shall be made by the party in such manner, and such assessment thereupon shall be made, as hereinbefore directed, which assessment shall be final and conclusive; but nevertheless, in every instance where any person shall have neglected or refused to return such schedule according to the exigency of the precept

Commissioners
agreeing to
make an assess-
ment on the
schedule may do
so; but in cer-
tain cases com-
missioners may
make an assess-
ment according
to their judg-
ment, which
shall be final.

of the said commissioners, or if any clerk, agent, or servant of such party as aforesaid, being summoned, shall have neglected or refused to appear before the commissioners to be examined, or if such party, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said commissioners in writing or *viva voce*, or where the schedule delivered shall have been objected to as aforesaid, and such objection shall not have been appealed against within such reasonable time as is directed by this Act, or where any person, being required so to do, shall have neglected or refused to verify his statement or schedule, or his answers or examination in writing, or where the commissioners shall agree as aforesaid to allow the objections, or any of them, made by such inspector or surveyor, it shall be lawful for the said commissioners, and they are hereby required, in every such case, according to the best of their judgment, to settle and ascertain in what sums such person ought to be charged, and to make an assessment accordingly, which assessment shall be final and conclusive.*

Where an assessment shall be increased, the commissioners may charge the party with the penalty not exceeding treble the amount of duty.

127.—And be it enacted, That in every case where the commissioners for general purposes shall have made any increased assessment upon the amount contained in the statement or schedule of the party to be charged, or shall at any time during the continuance of this Act discover that any increase ought to be made, whether upon the surcharge of the inspector or surveyor, or from his information, or otherwise, it shall be lawful for them to charge such person in a sum not exceeding †

* No provision of the Act requires more attentive reflection than this, which, from the oath of the party, binds the amount of the assessment. It is certainly highly conducive to morality, to consider the oath of the party as a weighty matter, not to be called for but in the last resort: the power infringes in some sort on the great principle of law, that no man ought to be sworn in matters concerning his own interest; from whence it follows, that if he be compelled to his oath, that should be conclusive on the question. It becomes therefore, in that view of the subject, expedient, that commissioners should not call on the party to swear to the truth of his own statement, until the truth has been sifted by every means in their power, and then only, when every other means have failed. This is evidently the meaning of the Act, which does not invest them with this power in any law, until they have come to an agreement to abide by the statement delivered, for want of the means of impeaching it. As the last resort, they call on the party to avow, in the most sacred manner, the truth of his statement. Commissioners cannot but see that this power should be rarely exercised, never as the means of inquiry, but as a sanction after all inquiry has ceased.

† The treble duty is for the fraud committed, or attempted to be committed by the party, and will not be enforced in any case where a wilful offence has not been committed, but in those fraudulent cases the party should never be suffered to escape: it is in vain to expect from them an attentive and conscientious disclosure, unless they are satisfied of the danger of exposure and consequent punishment.

treble the amount by which the duties shall have been increased; (that is to say,) where the party shall have refused or neglected to deliver any statement or schedule, then in a sum not exceeding treble the amount of the sum which, according to the rate prescribed in schedule (D.), such person, in the judgment of the said commissioners, ought to be charged at, to be added to the assessment, and applied as directed by this Act in other cases of increased assessments, and in case a statement or schedule shall have been so delivered, then in a sum not exceeding treble the amount beyond the amount contained in such statement or schedule, unless such person shall in every such case make it appear to the satisfaction of the said commissioners that the omission complained of did not proceed from any fraud, covin, art, or contrivance, or any gross or wilful neglect.

128.—And be it enacted, That if any person required by the commissioners for general purposes to make out and deliver any schedule to the person to whom the same ought to be delivered in pursuance of this Act shall refuse or neglect so to do, or shall refuse or neglect to appear before the said commissioners, or to verify upon oath before them any statement or schedule by him delivered, within the time limited by such commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding twenty pounds, and treble the duty at which he ought to be assessed.

129. Provided always, and be it enacted, That if any person who shall have delivered a statement or schedule shall discover any omission or wrong statement therein, it shall be lawful for him to deliver an additional statement or schedule rectifying such omission or wrong statement, and such person shall not afterwards be subject to any proceeding by reason of such omission or wrong statement; and if any person shall not have delivered a statement or schedule, within the time limited by the commissioners for that purpose, it shall be lawful for him to deliver a statement or schedule, in manner herein directed, at any time before a proceeding shall be had to recover the penalty herein mentioned, and no proceeding shall be afterwards had for recovering such penalty; and if any proceeding shall have been actually had before the commissioners for recovering such penalty, it shall be lawful for the same commissioners, on due proof to their satisfaction that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying or without paying the costs then incurred, as the commissioners shall think fit; and if any proceeding shall have been commenced in any court, it shall be lawful for the commissioners to certify, that in their judgment no fraud or evasion was intended by the party mak-

ing such omission, and it shall be lawful for any judge of such court, on a summary application, to stay such proceedings on such terms as he shall think fit; or if such person shall have delivered an imperfect statement or schedule, and shall give to the commissioners a sufficient reason why a perfect statement or schedule cannot be delivered, the said commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such statement or schedule; and such person shall not be liable to any penalty for not having delivered such statement or schedule within the time before limited, in case such person shall have delivered as perfect a statement or schedule as from the nature of the case he was enabled to give, and so from time to time as long as the commissioners shall grant further time as aforesaid.

**Parties assessed
or surcharged
to the duties in
schedule (D.)
may appeal
to special
commissioners.**

130.—Provided always, and be it enacted, That in any case in which an appeal is allowed to be made to the commissioners for general purposes against any assessment of the duties contained in schedule (D.) of this Act, or against any objection of the inspector or surveyor to such assessment, or against any surcharge of the said duties, it shall be lawful for the person assessed or charged, if he shall think fit, instead of appealing to the said commissioners for general purposes, to appeal to the commissioners for special purposes, upon giving notice thereof in writing to the inspector or surveyor within the time limited for notices of appeal to the commissioners for general purposes in similar cases, and thereupon every such appeal shall be heard and determined by two or more of the commissioners for special purposes who shall be directed by the commissioners of stamps and taxes to hear appeals in the district in which such appellant shall be chargeable, and the determination of the said commissioners for special purposes shall be final and conclusive in the matter: Provided always, that no person who shall claim the exemption herein-after granted to persons whose annual income is less than one hundred and fifty pounds shall be allowed to appeal to the said commissioners for special purposes, but that every such claim shall be determined by the commissioners for general purposes as herein-after directed.

**Claims of
exemption for
income being
less than 150L
to be determined
by general
commissioners.**

**Persons charge-
able under
schedule (D.)
may require
the proceedings
in order to an
assessment to be
had before
special
commissioners.**

131.—Provided also, and be it enacted, That it shall be lawful for any person chargeable to the duties contained in the said schedule (D.), and who shall not claim the said exemption herein-after granted, to require, if he shall think fit, that all proceedings in order to an assessment upon him, in respect of profits and gains chargeable under the said schedule, shall be had and taken before the commissioners for special purposes in the manner herein-after directed, instead of the additional commissioners or the commissioners for general pur-

poses, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains, to the assessor of the parish or place, to be by him transmitted to the inspector or surveyor of the district in which the same shall be chargeable, within the time to be limited by the general notice herein-before directed to be given for delivery of all such lists and statements as aforesaid; and thereupon the said inspector or surveyor shall examine the said list and statement, and shall compute and assess the duties which, according to his judgment, shall be chargeable upon the party under the said schedule (D.), and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement, to the commissioners for special purposes, who shall examine the same, and make or sign and allow such an assessment of the said duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged, or by the inspector or surveyor objecting to such assessment, in like manner and under the like rules and regulations as in cases of appeal against assessments made by the said additional commissioners; and every such appeal shall be heard and determined by the commissioners for special purposes directed by the commissioners of stamps and taxes to hear appeals in such district; provided that if either the party to be charged, or the inspector or surveyor shall apprehend the determination of the said commissioners for special purposes on such appeal to be erroneous in any particular, and shall then express himself dissatisfied therewith, the said commissioners, if required by him, shall state specially and sign the case on which the question arose, together with their determination thereon, and transmit the same to the commissioners of stamps and taxes for their opinion; and the said last-mentioned commissioners shall, with all convenient speed, state and subscribe their opinion on the case so transmitted, and according to such opinion the assessment which shall have been the subject of appeal shall be altered or confirmed, and the decision of the commissioners of stamps and taxes shall be final and conclusive in the matter; and in every case in which an assessment shall be made by the said commissioners for special purposes, they shall notify the amount thereof to the party assessed, who shall cause the same to be paid to the receiver-general of stamps and taxes, or the proper officer for receipt in *England* or *Scotland*, at such time or times and in such manner as the said commissioners shall direct; and in default of such payment the said commissioners shall make a duplicate of such assessment, and deliver the same, together with their warrant for levying the amount thereof, to the collector of the duties appointed by the commissioners for general purposes for the parish or place in which the party assessed shall reside, and

Abatements.

such collector is hereby authorised and required to levy and raise the duties so assessed according to the exigency of such warrant.

Powers and authorities of general commissioners may be exercised by special commissioners in certain cases.

132.—And be it enacted, That wherever by this Act authority is given to the commissioners for special purposes to make, sign, or allow any assessment, or to hear any appeal, then and in every such case all the powers and authorities, rules and regulations, which under or by virtue of this or any other Act may be exercised or put in force by the said additional commissioners or the said commissioners for general purposes, or by or under their warrant, order, or direction respectively, with relation to the making, signing, or allowing of any assessment, or to the proceedings on any appeal before them, or to the collecting, levying, and receiving of any of the duties hereby granted, shall and may lawfully be exercised and put in force by the said commissioners for special purposes, or by or under their warrant, order, or direction, with reference to any assessment to be made, signed, or allowed by such last-mentioned commissioners, or any appeal to be heard and determined by them.

Abatement on account of diminution of income, how to be allowed.

133.—And be it enacted, that if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the duties contained in schedule (D.), whether he shall have computed his profits or gains arising as last aforesaid on the amount thereof in the preceding or current year, or on an average of years, shall find, and shall prove to the satisfaction of the commissioners by whom the assessment was made, that his profits and gains during such year for which the computation was made fell short of the sum so computed in respect of the same source of profit on which the computation was made, it shall be lawful for the said commissioners to cause the assessment made for such current year to be amended* in respect of such

59 This relief is intended principally to meet the cases of fluctuating profits. There are trades and mercantile concerns which depend on various outward causes, political and natural. To assess on the profits of any preceding period might operate unjustly, and as the preceding period is taken only as the criterion of the present year, it is but just that the party should be at liberty at the end of the year to resort to the real standard. Many cases may also arise without the aid of outward causes to diminish the profits of the year. If the computation has been made partly on sums expected to be received, on contracts of credit, a bankruptcy may intervene to defeat the expectation, and then the loss sustained, as it would have been a cause of deduction at the time of assessment, if it then had occurred, ought to be allowed. The appeal must be made within, or at the end of the year of assessment, and therefore the cause of appeal must happen within the year. The

source of profit, as the case shall require, and in case the sum assessed shall have been paid, to certify under their hands to the commissioners for special purposes at the head office for stamps and taxes in *England*, the amount of the sum overpaid upon such first assessment, and thereupon the said last-mentioned commissioners shall issue an order for the repayment of such sum as shall have been so overpaid, and such order shall be directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorise and require the repayment of the said sum so overpaid as aforesaid, in like manner as is herein-before provided with respect to the allowances to be granted under No. 5. of schedule (A.) of this Act.

134.—And be it enacted, That in case any person charged to the said duties under schedule (D.), whether the computation thereon shall have been made on the profits of one year or on an average, as herein allowed, shall cease to exercise the profession, or to carry on the trade, employment, or vocation, in respect whereof such assessment was made, or shall die, or become bankrupt or insolvent, before the end of the year for making such assessment, or shall from any other specific cause be deprived of or lose the profits or gains on which the computation of duty charged in such assessment was made, it shall be lawful for such person, or his executors or administrators, to make application to the commissioners for general purposes of the district, within three calendar months after the end of such year, and on due proof thereof to their satisfaction the said commissioners shall cause the assessment to be amended, as the case may require, and give such relief to the party charged, or his executors or administrators, as shall be just, and in cases requiring the same the said commissioners shall direct, in manner before mentioned, repayment to be made of such sum as shall have been overpaid

Abatement to be
allowed when
persons shall
cease to exercise
any trade, or
shall die before
the end of the
year.

diminution of profit must be shown to have happened in the same trade, or the same concern, the profits of which had been included in the computation on which the assessment was made: as if A. has been assessed in his trade of a grocer, he cannot be relieved on account of a loss sustained by insuring a ship.

The following paragraph carries this mode of relief farther; for although the profits may not have fallen short in their general average: yet, if at any period of the year the source of profit is dried up, from that moment the assessment ceases. The instances given in the clause do not apply equally to all cases. If, for instance, a trader dies, and the trade be carried on by a successor, the profits are not lost, and consequently no relief can be given, for the duty attaches as to arrears on the representative, and as to future payments on the successor, agreeable to the rules in the 100th section. But if a person in a profession, which is carried on by personal exertion merely, die, then the profits are lost; there can be in such case no succession.

on the assessment amended or vacated: Provided always, that where any person shall have succeeded to the trade or business of the party charged, no such abatement shall be made, unless it shall be proved to the satisfaction of the said commissioners that the profits and gains of such trade or business have fallen short from some specific cause, to be alleged to them and proved, since such change or succession took place, or by reason thereof, but such person so succeeding to the same shall be liable to the payment of the full duties thereon without any new assessment.

Commissioners to be assessed to duties under schedule (D.) as other persons.

Not to be present during the consideration of their statements.

135.—And be it enacted, That the persons acting as commissioners in the execution of this Act shall be charged and assessed to the duties contained in schedule (D.), if liable thereto, in like manner as any other persons may be charged and assessed to the said duties: Provided always, that any commissioner whose statement or schedule shall be under consideration, or shall be concerned or interested therein, either for himself or for any other person, in any character before described, shall have no voice, and shall not be present, except upon an appeal, for the purpose of being examined *vivâ voce* by the commissioners then having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

Commissioners to enter their assessments in books, and send accounts to the office of stamps and taxes.

136.—And be it enacted, That the commissioners for general purposes acting in relation to the duties contained in schedule (D.) shall, in their respective books of assessment, enter and cause to be entered the several amounts of the sums assessed by them; and they shall from time to time make out, and transmit to the commissioners of stamps and taxes, accounts of the amount of duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also from time to time make out, and transmit to the said commissioners of stamps and taxes, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done, which lists shall be made out according to an alphabetical arrangement of the respective parishes or places of residence in their respective districts.

Assessments under schedule (D.) to be entered, and certificates of the amount to be delivered by a number or letter, without the

137.—And be it enacted, That all assessments upon profits or gains under schedule (D.) made by the commissioners for general purposes shall be entered in books, with the names and descriptions of the persons, corporations, companies, or societies to be charged therewith, and their respective places of abode set opposite thereto, and which entries shall respectively be numbered progressively, or lettered, or distinguished

by numbers or letters, as the said commissioners shall think proper ; and that when and as soon as the said commissioners shall have caused to be made any such entry in such book, in case the person charged by such assessment shall have declared his intention to pay the duty to the proper officer for receipt name of the parties, where they intend payment to the officer for receipt. within the time limited by this Act for payment thereof, and in case the said commissioners shall be satisfied with such declaration, they shall deliver to such person, or to such other person as shall be there attending on his behalf, a certificate under the hands of two or more of such commissioners, specifying the amount of the sums to be paid within one year upon such assessment ; and every such certificate shall be numbered or lettered with the same number or letter as the entry in the book of the said commissioners to which such certificate shall relate shall be marked and numbered or lettered, without naming or otherwise describing the person charged thereby ; which certificate shall, on production thereof, be a sufficient authority to the said officer for receipt from time to time to receive from any person bearing and producing such certificate the amount of the sums therein contained, in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof, or in advance ; and on the payment of the sums contained in any such certificate, or any proportion thereof, the said officer for receipt shall give certificates for the same, acknowledging the receipt of the sum paid on account of the certificate of the said respective commissioners by the number or letter marked thereon as before directed.

138.—And be it enacted, That in all cases where the commissioners shall not have received a declaration of the intended payment to the officer for receipt as aforesaid of the duty to be charged under schedule (D.), or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessments to the collector, with the names and descriptions of the parties charged therewith, together with their warrants for collecting the same, in such form and under the like powers as they are authorized to collect the duty under any of the other schedules contained in this Act ; and if after the receipt of any such declaration the duties shall not be duly satisfied and paid accordingly, the said commissioners shall cause the names of the defaulters, and the amount of duty assessed on each, to be inserted from time to time in the duplicate of such collector ; and the warrant for collecting the same shall be of the like force and effect as if such names and sums had been inserted therein at the time of issuing such warrant.

Commissioners to deliver warrants to collectors, except where parties are assessed by a number or letter.

139.—And be it enacted, That it shall be lawful for the respective commissioners for general purposes to issue out and deliver to

Duplicates to be delivered to

officers for receipt, and where assessments are made under a number or letter, with warrants for receiving the duties.

deliver to the respective officers for receipt duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, with their warrants for receiving the duties charged by such commissioners respectively when the same shall become payable as aforesaid; and all such sums shall be paid to the respective officers for receipt, and such part thereof as shall not be so paid to them may be levied and collected as herein is mentioned; and if not so paid, levied, or collected, the same shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expences attending the same.

Persons charged to pay the duties to the proper officer for receipt before the days appointed by the Act; and in default the duties may be levied.

140.—And be it enacted, That the duties payable on such last-mentioned assessments shall be paid to the proper officer for receipt, by such instalments as by this Act is directed, before the respective days appointed for such payments, according to the regulations of this Act, or by three or two instalments, or in one sum in full, as the parties shall choose; and the certificates hereby required to be given on such payments shall be delivered to the respective commissioners, or to one or more of them, or to their clerk, at their office, before the times when the same are hereby made payable, taking his or their receipt for the same, which receipt shall be a sufficient discharge for the money so paid in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid; and if any person shall neglect to pay such duties at the time and in the manner hereby directed for payment thereof, or, having paid the same, shall neglect to deliver the certificate required to be given on such payment as herein-before directed, it shall be lawful for the commissioners for general purposes, and they are hereby required, to deliver a duplicate of all sums assessed on any person who shall have made default in paying or accounting for the payment of the same, together with their warrant, to such collector as they shall appoint to levy the sum in arrear and unpaid, and such duplicate shall be made out, and such sums shall be levied, according to the regulations of the said Acts relating to the duties of assessed taxes.

Duties may be paid in advance, subject to discount.

141.—And be it enacted, That it shall be lawful for any person to pay in advance to the receiver-general of stamps and taxes, or to the proper officer for receipt, any sum of money charged as aforesaid, and to require a certificate acknowledging such payment; and it shall be lawful for the said receiver-general or officer for receipt, on production of the notice or certificate of such assessment at the time of payment of the

said duty in advance (the sum so paid not in any case to be less than the sum which appears by such certificate to be payable by two instalments), to make an allowance, at the rate of four pounds *per centum per annum*, out of the sum so paid in advance, calculated upon such sum for the period by which the same shall be paid sooner than the period prescribed by this Act for the payment thereof; and in every such case the said receiver-general or officer for receipt shall give the person paying the same a certificate of such payment, specifying therein the number of instalments thereby discharged, and the amount of the allowance for such prompt payment, and referring thereby to the notice or certificate of assessment then produced, and the name, number, or letter therein mentioned; and all such allowances shall be made at the time of paying the said duties; and such certificates as aforesaid, being delivered at the respective offices of the commissioners for executing this Act, shall be received by them as cash in discharge of the assessments, and shall be allowed to them in their accounts.

142.—And be it enacted, That upon the payment of any such sum of money as aforesaid the said receiver-general or officer for receipt shall give such certificate as aforesaid for the whole of the sums so paid, or separate certificates in like form for such portions thereof as shall be required, which certificates shall severally be cut off indentwise from the counter-cheques thereof, which counter-cheques are to remain with the said receiver-general or officer for receipt; and every such certificate shall be denominated in the body thereof to be on account of payments made in discharge of the duties assessed by virtue of this Act; and upon the delivery of any such certificate as last aforesaid to the said commissioners for general purposes, or at their office, in discharge of the whole or any part of the said duties assessed or charged upon the person delivering such certificate, the said commissioners or their clerk shall, if required, indorse in writing on the back of the certificate to be given by them or him in such case the amount of the number of instalments of the said duties to be discharged by such payments, which receipts of the said commissioners or their clerks as aforesaid shall be received, without further proof, as evidence of such payments, in all courts and places and before all persons whatever.

One certificate or separate certificates shall be given as required for the duties so paid.

On delivery of certificates to the commissioners, the clerk to give a receipt, which shall be a discharge for the duties.

143.—And whereas it is expedient to relieve persons who may be willing to compound on the terms herein-after mentioned for the duties on the profits and gains described in the said schedule (D.) from making any further return of such profits and gains chargeable in the second and third years of the term limited for the continuance of this Act: be it en-

After assessment made by special commissioners of duties under schedule (D.) parties may compound thereon for three years.

acted, That every person desirous of compounding for the said duties shall deliver the list and statement of his profits and gains chargeable under the said schedule (D.) in the first year of this Act to the assessor of the parish or place in which such profits are chargeable, in order to an assessment of the duties thereon being made by the said commissioners for special purposes, and such person shall at the same time also deliver to the said assessor a notice signed by such person of his desire to compound for the duties thereon in the manner allowed by this Act; and when such assessment shall have been made by the said commissioners (any appeal allowed by this Act and made against the same having been first determined) it shall be lawful for the said commissioners for special purposes to contract and agree with such person for a composition for the said duties, on the terms herein-after mentioned, for the period of three years, limited for the continuance of this Act, provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined; and the terms of such composition shall be, the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of one shilling for every twenty shillings of the sum assessed as aforesaid, which addition shall be made by the said commissioners to the said assessment so made for the first year of the said term, and in each subsequent year thereof the assessment of the said duties under schedule (D.), upon the person who shall have entered into such contract of composition, shall be made by the commissioners for special purposes in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon; and it shall not be necessary for such person to deliver any further list, declaration, or statement of profits described in the said schedule (D.), during the said term of composition: Provided always, that if the person upon whom such assessment as aforesaid shall have been made shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate, shall be collected, levied, and recovered in like manner as any other assessment made by the commissioners executing this Act.

Not necessary to deliver statements in subsequent years.

On refusal to sign contract, assessment to be collected in the usual course.

Form and requisites of contract of composition.

144.—And be it enacted, That the contract of composition may be made in the following form; *videlicet*,

' WHEREAS an assessment of the duties on profits and gains chargeable under schedule (D.) of an Act passed in the —

year of Queen Victoria, intituled *an Act [set forth the title of this Act]*, hath been duly made by two of the commissioners for special purposes acting in the execution of the said Act, upon *A. B.* of, &c., in the sum of —— for the year ending on the fifth day of April one thousand eight hundred and forty-three, and the said *A. B.* is desirous of compounding for the said duties, as allowed by the said Act, for the term herein-after mentioned :

' We, the undersigned, two of the commissioners for special purposes acting in the execution of the said Act, have, by virtue and in pursuance of the power and authority thereby given to us in this behalf, contracted and agreed with the said *A. B.* for a composition for the said duties, chargeable or which may become chargeable upon him under the said schedule (D.), during the term of three years, to be computed from the fifth day of April one thousand eight hundred and forty-two, and the following are the terms of such composition; (that is to say,)

' The said *A. B.*, his heirs, executors, or administrators, shall well and truly pay to —— for the use of Her Majesty, in each and every year of the said term, the sum of —— (being the amount of the said assessment, together with an addition thereto at and after the rate of one shilling for every twenty shillings of the sum assessed as aforesaid) by four equal quarterly instalments; (*videlicet;*)

' First instalment, on or before the twentieth day of June;

' Second instalment, on or before the twentieth day of September;

' Third instalment, on or before the twentieth day of December;

' Fourth instalment, on or before the twentieth day of March, in each and every year of the term aforesaid:

' Provided always, that the —— instalments now due and payable according to the tenor of this contract shall be paid, together with the —— instalment, on or before the —— day of —— now next ensuing.

' Dated this —— day of ——.

' (Signed)

{ Commissioners for special purposes under the Act —
Vict. — Cap.

' Witness to the signing hereof }
by the said *A. B.* }

' *A. B.* — the party hereto.

' Inspector [or surveyor] of taxes.

And every such contract of composition shall be made in two parts, which shall be severally signed by two commissioners for special purposes, and by the person compounding, the signing whereof by such person shall be witnessed and attested

The contract to be an authority for making an annual assessment on the party compounding in the amount specified; and the amount to be a debt to Her Majesty, and recoverable accordingly.

Composition to cease on 5th April next after the death, bankruptcy or insolvency of compounder.

Penalty for fraud in compounding.

by the inspector or surveyor of the district in which such person shall reside, or be chargeable for the said duties, and one of such parts of the said contract so signed shall be delivered to the person compounding, and the other part shall be transmitted to the head office for stamps and taxes in *England* or *Scotland*, as the case may be; and every such contract shall be an authority for the commissioners for special purposes to make an assessment on the party compounding for each respective year of the said term of composition in the sum specified in such contract as the annual amount to be paid for such composition, and to cause the same to be collected, levied, and paid over at such times and in such manner, and by all or any of such ways and means, as are herein respectively appointed, prescribed, or authorized in relation to any other assessment made by commissioners acting in the execution of this Act: Provided always, that whether any such assessment as hereinbefore authorized to be made on the party compounding shall be made or not, the sum specified in such contract of composition as the annual amount to be paid by the party compounding, and the several instalments thereof, when and as they respectively become payable according to the tenor and effect of such contract, shall be a debt due to the Queen's Majesty from the said party compounding, his heirs, executors, and administrators, and shall be recoverable by all or any of the ways or means by which any such debt may be recovered, together with full costs of suit, and all charges and expences attending the same: Provided also, that if any person who shall have compounded as aforesaid shall die, or become bankrupt or insolvent, before the expiration of the said term of three years, his contract of composition shall cease and determine on the fifth day of *April* next after his death, bankruptcy, or insolvency, save and except as to any instalment of duty which before the said day shall have become payable and shall then remain unpaid.

145.—And be it enacted, That if any person who shall propose to compound for the duties chargeable under schedule (D.) of this Act shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said schedule, or wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement, or if any person shall by any fraudulent means procure an assessment to be made upon him for a less amount of the said duties than he shall be chargeable with, in order to compound thereon, or if any person shall by any fraudulent means whatever cause or procure a contract of composition to be made or entered into with him for a less amount of duty than he ought to be charged with,

every person so offending in any of the cases aforesaid shall forfeit the sum of fifty pounds, and the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made: Provided nevertheless, that any sum of money which may have been paid under or in pursuance of such contract shall be forfeited to Her Majesty.

146.—And be it enacted, That the duties hereby granted, Duties in schedule (E.), and charged under the following rules, which rules shall be deemed part of this Act, and construed a part of this Act, and to refer to the said last-mentioned duties, as if the same had been inserted under a special enactment.

SCHEDULE (E.)

Rules for charging the said duties.

*Sched. (E.)
Rules.*

First.—The said duties shall be annually charged on the persons respectively having, using, or exercising the offices or employments of profit mentioned in the said schedule (E.), or to whom the annuities, pensions, or stipends mentioned in the same schedule shall be payable, for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such offices, employments, or pensions, after deducting the amount of duties or other sums payable or chargeable on the same by virtue of any Act of parliament, where the same have been really and *bond fide* paid and borne by the party to be charged; and each assessment in respect of such offices or employments shall be in force for one whole year, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such office or employment, on the person for the time having or exercising the same; provided that the person quitting such office or employment, or dying within the year, or his executors or administrators, shall be liable for the arrears due before or at the time of his so quitting such office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective commissioners, and his successor shall be repaid such sums as he shall have paid on account of such portion of the year as aforesaid; and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year, by lapse, death, or otherwise, from which period the assessment thereon shall be discharged:

to be charged for all salaries, fees, or profits;

after deducting duties chargeable on the same by Act of parliament.

Provision respecting arrears on quitting office or dying.

*Sched. (E.)
Rules.*

Duties to be assessed for all offices in the place where the commissioners execute their offices.

Description of offices to be charged.

Fees or other emoluments may be estimated on the profits of the preceding year or on an average of three years.

The duties on salaries, fees, pensions, &c.

Second.—The said duties to be assessed by the respective commissioners for all the offices in each department in the place where the said commissioners shall execute their offices, although certain of the offices in the same department may be executed elsewhere, and shall be due and payable from the respective officers, and their respective successors, for the time being :

Third.—The said duties shall be paid on all public offices and employments of profit of the description herein-after mentioned within *Great Britain*; (*videlicet*,) any office belonging to either house of parliament, or to any court of justice, whether of law or equity, in *England* or *Scotland*, *Wales*, the duchy of *Lancaster*, the duchy of *Cornwall*, or any criminal or justiciary or ecclesiastical court, or court of admiralty, or commissary court, or court-martial; any public office held under the civil government of Her Majesty, or in any county palatine, or the duchy of *Cornwall*; any commissioned officer serving on the staff, or belonging to Her Majesty's army, in any regiment of artillery, cavalry, infantry, royal marines, royal garrison, battalions, or corps of engineers or royal artificers; any officer in the navy, or in the militia or volunteers; any office or employment of profit held under any ecclesiastical body, whether aggregate or sole, or under any public corporation, or under any company or society, whether corporate or not corporate; any office or employment of profit under any public institution, or on any public foundation, of whatever nature or for whatever purpose the same may be established; any office or employment of profit in any county, riding, or division, shire, or stewartry, or in any city, borough, town corporate, or place, or under any trust or guardians of any fund, tolls, or duties to be exercised in such county, riding, division, shire, or stewartry, city, borough, town corporate, or place; and every other public office or employment of profit of a public nature.

Fourth.—The perquisites to be assessed under this Act shall be deemed to be such profits of offices and employments as arise from fees or other emoluments, and payable either by the crown or the subject, in the course of executing such offices or employments, and may be estimated either on the profits of the preceding year, or of the fair and just average of one year of the amount of the profits thereof in the three years preceding; such years in each case respectively ending on the fifth day of *April* in each year, or such other day of each year on which the accounts of such profits have been usually made up:

Fifth.—In all cases where any salaries, fees, wages, or other perquisites or profits, or any annuities, pensions, or stipends

shall be payable at any public office, or by any officer of Her Majesty's household, or by any of Her Majesty's receivers or paymasters, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits, or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties on such offices or employments, or on such annuities, pensions, or stipends respectively, (not being otherwise paid,) in the manner directed by this Act ; and whenever the same so payable shall be assessed by the commissioners for general purposes in their respective districts, they shall transmit an account of the amount of the duty assessed to the office where the same are payable, in order that the amount so assessed may be there stopped or detained :

Sixth.—In all cases where the salaries, fees, wages, allowances, or profits of any officer chargeable to the said duties shall not arise out of any of the offices mentioned in the foregoing rule, but shall arise from any other office or employment of profit chargeable to the said duties, and the salaries, fees, wages, perquisites, or profits shall be payable at such office by any officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, the duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the duties (not otherwise paid) in the manner directed by this Act :

Seventh.—Such portion of the said duties on offices or employments of profit, or on annuities, pensions, or stipends, as are charged with any sum of money payable to any other person, shall be deducted out of the sum payable to such other person as a like rate on such sum would amount unto ; and all such persons, their agents and receivers, shall allow such deductions and payments upon receipt of the residue of such sums :

Eighth.—Such portion of the said duties charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary, fees,

*Sched. (E.)
Rules.*

payable at any
public office, to
be stopped in
case of non-
payment.

Duties on
salaries, &c., not
arising from
offices men-
tioned in the
foregoing rule
to be stopped by
persons paying
such salaries,
fees, &c.

Such portion of
the duties as are
charged with
sums payable to
any other
persons to be
deducted out of
such sums.

Duty paid by the
principal in an
office upon
salary paid to
his deputy or

*Sched. (E.)
Rules.*

clerk to be deducted out of such salary.

Payments on receipt of salaries, &c., or in passing accounts, or upon the receipt of pensions, to be deducted.

Pensions payable out of a Branch of revenue, to be charged by the commissioners there.

Persons assessed for offices to be deemed to have exercised the same at the head office.

In what departments officers shall be assessed.

wages, perquisites, or profits of such principal, shall be deducted out of the salary or wages so payable as a like rate on such salary or wages would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages :

Ninth.—In estimating the duty payable for any such office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, fees, wages, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such pension, annuity or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said commissioners, and proved to their satisfaction :

Tenth.—In all cases where any annuity or pension shall be payable out of any particular branch of the public revenue, and at the office of that branch of revenue, the commissioners acting for that department shall have authority to assess and levy the same as a salary or wages payable thereout :

147.—And be it enacted, That every person to be assessed for his office or employment shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment as if exercised at such head office, although the duties of such office or employment shall be performed, or the profits or any part thereof arising from such office or employment shall be payable elsewhere, within or out of *Great Britain*; and all assessments made on any inferior officer, wherever he shall exercise his office or employment, shall be rated accordingly in the same district where such head office shall be established; and every office shall be deemed to belong to and to be assessed by or under the principal officers of that department by or under whom the appointment to such office was made, provided that where such appointment shall be made by any inferior officer in any department, then such office shall be assessed by the same commissioners by whom such inferior officer shall be chargeable for his office: Provided that where any such appointment shall be held under the great seal or privy seal, either of *England* or *Scotland*, or shall be made under the royal sign manual, or where any such appointment shall be under the hands or seals of the commissioners of Her Majesty's treasury, and the same shall not be exercised in the department of the treasury, then the officer holding the same shall

be assessed in that department where the office shall have been executed: Provided also, that nothing herein contained shall be construed to limit the right herein-before given to commissioners of the district of assessing offices before described within their respective jurisdictions, although such offices, or any of them, may not be held under their appointment, or the profits of such offices may not be payable by them or their order.

148.—Provided always, and be it enacted, That nothing herein contained shall extend or be construed to extend to charge any person resident in *Ireland* with the duties contained in the said schedule (E.) in respect of any public office or employment the duties whereof are necessarily and permanently performed in *Ireland*.

Duties not to extend to offices necessarily executed in Ireland.

149.—Provided always, and be it enacted, That the like allowances shall be granted to the trustees of the *British Museum*, in respect of any charge under schedule (A.) to be made on the lands and tenements vested in such trustees, as are granted to colleges and other properties mentioned in No. VI. of that schedule; and the like exemptions shall be allowed in respect of any dividends of stock vested in such trustees, or any of them, or in any other for their use, as are granted to charitable institutions by this Act; and no salary or payment made or to be made out of Her Majesty's exchequer to such trustees for the use of such institutions shall be charged at the said Exchequer, provided all salaries of officers or persons employed under the said trustees shall be charged on the said officers respectively.

Certain allowances to trustees of British museum, and the like exemptions as now allowed to charitable institutions.

150.—And be it enacted, That the several commissioners authorized to act in the execution of this Act in relation to the duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet in some convenient place, in order to qualify themselves by taking the oaths prescribed by the said recited Acts relating to the duties of assessed taxes, and shall have power to elect a clerk and assessors, and in cases where the duties cannot be stopped and detained at the department of office of the said commissioners, or for which the said respective commissioners shall act, collectors of the said duties to be assessed by them from and amongst the officers in their respective departments, and separate assessors and collectors in each such department, under the cognizance of the same commissioners, which assessors shall, within a time to be fixed by the respective commissioners, deliver to them their certificates of assessment, in writing under their hands, to be verified upon their oaths, of

Commissioners on offices to take the oaths prescribed, and to have power to appoint clerks, assessors, and collectors from the officers in their departments.

Assessors to have access to Documents.

the full and just annual value of all offices and employments of profit chargeable under this Act in the department for which they shall be appointed assessors, and of all pensions and stipends, estimated according to this Act, with the names and surnames of the several officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, at the rate of seven-pence for every twenty shillings of such value, without abatement or deduction, and without concealment or favour, upon pain of forfeiture for every neglect in the premises of any sum not exceeding one hundred pounds nor less than twenty pounds, which said assessors are hereby strictly enjoined and required, with all care and diligence, to charge and assess themselves, and all other officers, clerks, and persons employed in their respective departments of office, and with respect to the duty on pensions or stipends to charge and assess all persons entitled unto any such pensions or stipends, and respectively to make their assessments according to the provisions of this Act; and every such assessor shall have free access to all documents and papers whatever in their respective offices touching the salaries, fees, wages, perquisites, and profits of any officer, clerk, or person aforesaid, belonging to their respective offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

All such assessors to have access to documents, and may require returns.

Statements of profits arising from offices not required under a general notice.

151.—Provided always, and be it enacted, That no person shall, in respect of the profits arising from offices or from pensions or stipends chargeable before the respective commissioners appointed for those purposes in their respective departments of office as aforesaid, be liable to the penalty herein contained for not returning a statement of the profits arising from such office, pension, or stipend, in pursuance of any general notice herein before directed, nor in any case except where the assessor for those profits respectively shall have required a return thereof in pursuance of the next preceding clause.

The full value of offices to be stated, although exemptions are claimed.

152.—And be it enacted, That in every case where any person holding such offices or employments, or being entitled unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such offices, employments, pensions, or stipends; and the claim to such exemption shall be preferred and examined, and the merits

thereof shall be heard and determined, under the regulations of this Act with respect to other assessments.

153.—And be it enacted, That where any office or employment of profit chargeable by this Act is or shall be executed by a deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and where the salaries, fees, wages, emoluments, or profits of any officer or officers in any such office shall be receivable by any one or more of the said officers for the use of such officer, or as a fund to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the duties charged thereon, and shall pay the same, and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof, and in case of refusal or nonpayment thereof shall be liable to such distress as by this act is prescribed against any person having the office or employment, and to all other remedies and penalties respectively herein contained.

154.—And be it enacted, That the proper officers, or their respective deputies, and the receivers and paymasters in every public department of office, and in every other office for which commissioners are hereby intended to be appointed for raising the duties hereby charged on such offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, shall, upon request to him made by the assessors of the said duties, deliver *gratis* true lists or accounts of all such salaries, fees, wages, perquisites, and profits received by him, and belonging to such officers respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said assessors in charging the same; and if the said assessors shall be dissatisfied with such accounts it shall be lawful for them to require any officer whose office shall not be truly valued in such account to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the office exercised by him, which returns such officer shall be obliged to make under the penalties and forfeitures contained in this Act for not making other returns hereby required; and from the documents and papers in their respective offices the said assessors shall make their assessment upon the persons holding such offices, or entitled unto such pensions respectively, according to the annual value thereof, and shall in like manner as is before directed with respect to assessors for any parish or

Deputies to pay
for principals
where they are
in the receipt of
the profits.

Officers receiv-
ing salaries or
fees to be
answerable for
duties.

Assessors to be
furnished with
accounts of
salaries, &c. in
public depart-
ments; and may
require returns
of salaries and
profits of offices.

To make up their
assessments
from the
documents in
their offices,
and deliver them
to the commis-
sioners.

place bring in their said assessments to the respective commissioners for their allowance, who shall forthwith set their hands to the same, which assessments shall be in force for one year, commencing and payable at the like periods as the assessments in parishes are made payable; and the said respective commissioners for the duties on offices shall, in all cases where collectors are authorized to be appointed, cause the like duplicates to be made thereof, and delivered to collectors, with like warrants to collect the said duties, as are before directed to be given to collectors for any parish or place; and the said collectors of the said duties on offices shall have the like authority to demand and levy the said duties as is herein given to collectors of any parish or place: Provided always, that in all cases where the duties, and any salaries, fees, wages, perquisites, or profits of any public office shall be detained and stopped out of the same, or out of any monies which shall be paid thereupon, the respective commissioners shall cause the like duplicates to be delivered to the proper officers in the respective offices, who shall keep true accounts of all monies stopped and detained under the authority of this Act, and shall be answerable for the same; and the money so detained of the duty on annuities, pensions, or stipends shall be accounted for and paid in the manner herein-after directed.

Duties on offices which cannot be stopped to be certified, in case of nonpayment, to the commissioners of the district where the parties reside, who shall issue their warrants for levying the same.

155.—And be it enacted, That where any person having, using, or exercising any office or employment of profit which shall be charged to the duties by this Act granted thereon, and the said duties cannot be detained and stopped in the hands of the proper officer, or in the hands of any agent employed to pay the monies due in respect of the said office or employment, or the same monies shall have been paid over to the person having, using, or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the commissioners for raising the duties on the said offices shall and may, by writing under their hands and seals, certify such neglect or refusal, and the sum payable by virtue of this Act, to the commissioners for executing this Act, in relation to lands, tenements, and hereditaments, in the parish or place where such officer shall reside; and such last-mentioned commissioners are hereby authorized and required, upon receipt of such certificate, by warrant under their hands and seals, to authorize and empower the respective collectors of the said duties, or the collectors of the parish or place where such officer shall reside, to levy the same, by such ways and means as they are authorized to levy the duties charged by them respectively in pursuance of this Act; and such collectors are hereby required to execute such warrant accordingly, and which shall be executed under the like powers and in like manner as is herein-after directed, and as if such officer were

charged to the said duties in such parish or place; and the monies arising thereby shall be paid to the collectors charged to the said duties on such office or employment.

156.—Provided always, and be it enacted, That no qualification shall be required of any of the officers or persons herein described to be commissioners for the duties on offices, or on employments of profit, or on pensions, stipends, annuities, interests, or dividends, contained in the said several schedules, who shall act as such commissioners by virtue of their several offices, other than such offices respectively; any thing herein contained to the contrary notwithstanding.

No qualification
to be required of
commissioners
on offices and
public annuities.

157.—And be it enacted, That the respective assessors and collectors appointed to raise and assess, or levy, collect, and pay, the sum of money to be charged on offices or employments of profit, or on annuities, pensions, or stipends payable by Her Majesty by virtue of this Act, and also the inspectors and surveyors acting in relation to the said duties, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same, as are inflicted on such officers respectively for the like offences by the said Acts relating to the duties of assessed taxes.

Officers acting
in raising the
duties on offices
liable to penali-
ties for default.

158.—Provided always, and be it enacted, That such of the said duties granted by this Act which may be detained or stopped and deducted out of the sums in respect whereof they shall be charged or deducted shall be respectively detained at such times in each year as the said sums shall be payable to the person entitled thereto.

When duties are
to be detained.

159.—And be it enacted, That in the computation of duty to be made under this Act in any of the cases before mentioned, either by the party making or delivering any list or statement required as aforesaid, or by the respective assessors or commissioners, it shall not be lawful to make any other deductions therefrom than such as are expressly enumerated in this Act, nor to make any deduction on account of any annual interest, annuity, or other annual payment to be paid to any person out of any profits or gains chargeable by this Act, in regard that a proportionate part of the duty so to be charged is allowed to be deducted on making such payments, nor to make any deduction from the profits or gains arising from any property herein described, or from any office or employment of profit, on account of diminution of capital employed or of loss sustained in any trade, manufacture, adventure, or concern, or in any profession, employment, or vocation.

What deductions
shall not be
allowed in com-
puting the
duties to be
charged under
this Act.

Commissioners to settle differences respecting deductions to be made on account of duties.

160.—And be it enacted, That if any difference shall arise between tenant and landlord, or any other person to whom any interest, rent, rent-charge, annuity, fee farm rent, rent service, quit rent, feu duty, or other rent or annual payment shall be payable, touching the sums to be deducted thereout on account of the duties hereby charged having been paid, or between the occupier for the time being and any former occupier of any lands, tenements, hereditaments, or heritages, his executors, administrators, or assigns, touching the proportion of duty to be paid or allowed by either party, the respective commissioners for general purposes in their several districts shall have authority and they are hereby required to settle the proportions of such payments and deductions as shall be according to the directions of this Act, and in default of payment to levy the same respectively under the like powers as they might have levied the same if the assessment had been made in the same proportions, and to pay over the same to the collector or party, as the case may require ; and the judgment and determination of such commissioners shall be final.

Inspectors and surveyors to have access to returns and assessments, with liberty to amend them and make surcharges.

161.—And be it enacted, That the several inspectors and surveyors appointed or to be appointed shall be and they are hereby empowered respectively to inspect and examine all and every the returns made by any person under the directions of this act ; and in case any of them shall be dissatisfied either with the returns so made, or the estimate of the assessor thereon, or shall discover any error or omission in such estimate, or that any deduction hath been allowed not authorized by this Act, they shall charge the same, according to the best of their judgment, in the full amount at which the same ought to be charged ; and the said inspectors and surveyors shall also be at liberty respectively to inspect and examine all and every the assessments of the said duties, or any of them, made under the authority of the respective commissioners before mentioned, as well before as after the commissioners shall have signed and allowed the said assessments, and before such allowance to correct and amend such assessments, if they shall respectively think fit ; and every person in whose custody such returns are hereby required, upon the request of any such inspector or surveyor as aforesaid, to deliver the same into his custody, for the purposes of this Act, taking his receipt for the same, and every person in whose custody any such assessments shall be also hereby required, upon the request of such inspector or surveyor as aforesaid, to produce the same, and such inspector or surveyor is hereby authorized to take charge of the same until he shall have taken such copies of or extracts from the same as may be necessary for his better information ; and every person wilfully obstructing such inspector or surveyor in the due performance of his duty as aforesaid shall forfeit the sum

of fifty pounds; and if any such inspector or surveyor shall find or discover, upon his survey or examination, or otherwise, that any person, corporation, company, or society who ought to be charged with the said duties or any of them, shall have been omitted to be charged therewith, or shall have been underrated* in the assessment, or that any person, or the officer of any corporation, company, or society, liable to the said duties or any of them, being required so to do, hath neglected or refused to make a return according to the directions of this Act, or that the assessors have neglected to require a return in any case where a return ought to have been required from any person, corporation, company, or society, according to the intent of this Act, so that such person, corporation, company, or society shall not have been fully charged to the said duties, then and in every such case the said surveyor or inspector shall certify the same in writing under his hand, together with an account of every default, and the full amount of the duty which ought to be paid by way of surcharge, to the said respective commissioners for putting in execution this Act in relation to the duties on which such surcharge shall be made, in the manner and under and subject to the rules and regulations prescribed and contained in the said two several recited Acts of the forty-eighth and fiftieth years of the reign of King George the Third, herein-before recited or referred to.

162.—And be it enacted, That upon every surcharge allowed upon appeal by the said commissioners, upon the certificate of the inspector or surveyor, as directed by this Act, in cases where no such declaration shall have been delivered as in the said recited Act of the fiftieth year of the reign of King George the Third is required, or the commissioners shall be dissatisfied with the same, the assessment shall be made in treble the rate of duty prescribed in the said respective schedules of this Act on the amount of the duty surcharged: Provided always, that if upon appeal such declaration as aforesaid shall have been delivered, and if the said commissioners shall be satisfied there-

Surcharges, if confirmed, to be in treble duty, in certain cases.

Upon appeal, the whole or a part of the treble duty may be remitted.

* In all cases of omission, either of any person, or where any source of profit has not been assessed, the surveyor has a right to surcharge; also in cases where the party has not given the full value of his property or profits, and it has escaped the vigilance of the commissioners, the surveyor may surcharge; but if the commissioners have investigated a return, and the surveyor hath had reasonable time to inquire, and the commissioners at length, for want of sufficient information to impeach the return, agree to make an assessment thereon, and call on the party to verify his statement; or where, after hearing the surveyor's objections, or on appeal from the assessment of the additional commissioners, the commissioners for general purposes agree to the party's statement, or schedule, and call on him to verify it, and he does so, the surveyor cannot afterwards surcharge for that year, unless he can impeach the assessment for fraud in any of the cases after mentioned.

Exemption of Income.

with, and shall be of opinion that there was any reasonable cause of controversy on the part of the appellant on the subject-matter of appeal, and that the party hath not been guilty of any wilful default, neglect, or omission, nor wilfully done any act with intention to defraud the revenue, it shall be lawful for the said commissioners who shall have determined the said appeal, although they shall confirm or allow the surcharge, or a part thereof only, at the same time to remit and strike off the whole or any part of the said treble duty; and the overplus of the sum so charged above the said rate or duty, and which shall not be so remitted or struck off as aforesaid, shall be paid to the officer for receipt, to the use of Her Majesty; which increase of duty, made by occasion of such surcharge, together with the overplus aforesaid above the said rate of duty, and all other increase of duty occasioned by the surcharge or information of any inspector or surveyor under this Act, the commissioners for executing this Act who shall have confirmed such surcharge or made such increase shall at the same meeting certify under their hands to the commissioners of stamps and taxes, who shall have authority, under and subject to such rules and regulations as shall have been made by the commissioners of Her Majesty's treasury in that behalf, to direct the said officer for receipt to pay to the said inspector or surveyor, out of the increased duty and overplus aforesaid, such sum of money as shall appear to the said commissioners of stamps and taxes to be an adequate reward for the labour and diligence of the said inspector or surveyor.

Exemption of persons whose income is less than 150*l.* per annum.

163.—Provided always, and be it enacted, That any person charged or chargeable to the duties granted by this Act, either by assessment, or by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, who shall prove before the commissioners for general purposes, in the manner herein-after mentioned, that the aggregate annual amount of his income,* estimated according to the several rules and directions of this Act, is less than one hundred and fifty pounds, shall be exempted from the said duties, and shall be

* The amount of income estimated according to the Act is in general cases the amount on which the duty of *seven-pence* in the pound is chargeable. Thus, if a man owns land of *200*l.** annual value, and receives that sum in rent, and his tenant is assessed on that sum on his behalf; then is his income *200*l.**; but if he allows land tax out of that sum *20*l.**, then is his income *180*l.**, on which sum his tenant would be assessed on his behalf. The same may be said of any other deduction allowed by the Act. But if he has paid out of his rent *20*l.** for repairs, which is not allowed as a deduction under the Act, his income still remains to be *200*l.**. The same may be said of any other payment not allowed as a deduction under the Act. So also if he pays an annuity, interest of money, chief rent, or other annual payment out of the rent, then is his income estimated according to the Act reduced by that payment, because he is entitled by the Act to deduct the duty on

entitled to be repaid the amount of all deductions or payments on account thereof in the manner herein-after directed, except so much of such duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from or out of any payment to which such claimant may be or become liable; and such exemption shall be claimed and proved, and the proceedings thereupon shall be had, before the commissioners for general purposes in the district where the claimant shall reside, pursuant to and under the powers and provisions by which the duties in schedule (D.) are herein directed to be ascertained and charged, but nevertheless subject to the rules and directions herein-after contained.

164.—And be it enacted, That every person claiming to be entitled to such exemption as last aforesaid shall, within the time to be limited as herein-before directed for delivering in the lists, declarations, and statements required by this Act (or within such further time as the said commissioners shall for special cause assigned allow), deliver or cause to be delivered to the assessor of the parish or place where such claimant shall reside a notice of his claim for such exemption, together with a declaration and statement, signed by such claimant, and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person for or on account of the duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain, under the authority of this Act, from or out of any payment to which he may be or become liable; which declaration and statement every inspector or surveyor shall be at liberty to peruse and examine, and to take copies of or extracts from, under the like powers as in other cases; and in every case where such claim for exemption shall be made in manner aforesaid the assessor shall transmit such notice, declaration, and statement to the said commissioners; and if the inspector or surveyor shall not object to such declaration within forty days after such transmission, or within such further time as the commissioners, on just cause, shall allow to

Mode of claiming exemption,
and of proceeding
on such claim.

payment of that annual sum, and the same may be said of any annual payment entitled to deduction. As where he pays annual interest to the amount of 20*l.*, his income is 180*l.*, and if besides that he pays land tax or other allowed deduction 20*l.* more, his income would be 160*l.* But his income will not be reduced by the payment of any sum from which he is not entitled to deduct the duty.

him to make such objection, it shall be lawful for the said commissioners to allow such claim of exemption, and to discharge the assessment made upon any property or profits of such person, either in his own name or in the name of his lessee or tenant, within the district of the said commissioners; and if it shall appear that any property or profits of such person is or are assessed or liable to be assessed in any other district, the said commissioners shall certify to the commissioners of stamps and taxes, in such form as shall be provided under the authority of this Act, the allowance of such exemption; and the said last-mentioned commissioners shall direct the assessment made upon any property or profits of such claimant, either in his own name or in the name of his lessee or tenant, in any other district, to be discharged, and the same shall be discharged accordingly: Provided always, that in case the inspector or surveyor shall object to any such claim as aforesaid in writing, suggesting to the said additional commissioners that he hath reason to believe that the income of such claimant, or any other particular required by this Act to be declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, then and in such case the merits of such claim for exemption shall be heard and determined upon appeal before the commissioners for general purposes, under and subject to such rules, regulations, and penalties as other appeals under this Act are directed to be heard and determined, and if such claim shall be allowed on appeal as aforesaid the said commissioners for general purposes shall grant and issue all necessary certificates consequent thereon.

On proof that persons entitled to exemption have been charged duties by deduction from any annuity, dividend, rent, &c., commissioners to grant a certificate thereof, which shall authorize the collector or receiver to repay the amount of such duties.

165.—Provided always, and be it enacted, That if it shall be proved to the satisfaction of the commissioners for general purposes that any person whose claim for exemption has been allowed in manner aforesaid has been charged to and has paid any of the duties hereby granted, by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorized to be made by this Act, or that such person has been assessed and has paid such duties in respect of any annuity, dividend, pension, or stipend payable to him out of the public revenue of the United Kingdom, then and in such case it shall be lawful for the said commissioners for general purposes to certify what shall have been so proved before them to the commissioners for special purposes at the head office for stamps and taxes in *England*, by a certificate, in such form as shall be provided under the authority of this Act, specifying and describing the amount and the particular nature of the payment out of which and the name and place of abode of the person by whom such deduction as aforesaid shall have been made, and specifying

also the amount and description of the annuity, dividend, pension, or stipend in respect of which such claimant has been assessed, and the duties whereon he has paid; and thereupon the said last-mentioned commissioners shall issue to such claimant an order for the repayment to him of the amount of the duties certified to have been paid as aforesaid, and such order shall be directed to the receiver-general of stamps and taxes, or to an officer for receipt or collector of the duties granted by this Act, or to a distributor or sub-distributor of stamps, and shall authorize and require the repayment of the said duties in like manner as is herein-before provided with respect to the allowances to be granted under No. V. of schedule (A.) of this Act.

166.—And be it enacted, That if any person shall be guilty of any fraud or contrivance in making any such claim, or in obtaining any such exemption or any such certificate as aforesaid, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged or been entitled under the authority of this Act to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid to deduct or retain, from or out of any payment to which such person claiming exemption as aforesaid may be or become liable, or if any such person shall fraudulently make a second claim for the same cause, every such person so offending in any of the cases aforesaid shall forfeit the sum of twenty pounds, and treble the duty chargeable in respect of all the sources of his income, and as if such claim had not been allowed; and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting shall forfeit the sum of fifty pounds.

167.—And be it enacted, That the annual value of lands, tenements, hereditaments, or heritages, belonging to or in the occupation of any person claiming the said exemption, shall be estimated, for the purpose of ascertaining his title to such exemption, according to the rules and directions contained in the said several schedules (A.) and (B.) respectively; and that the income arising from the occupation by such claimant of lands, tenements, hereditaments, or heritages chargeable under the said schedule (B.) shall be deemed for the purpose aforesaid to be equal in *England* to one-half and in *Scotland* to one-third of the full annual value thereof, estimated according to the said rules and directions; and where such claimant shall be the proprietor as well as the occupier of any such lands, tenements, hereditaments, or heritages, the amount deemed by this Act as aforesaid to be the income arising from the occupation of such lands, tenements, hereditaments,

making fraudulent claims of exemption,

Income arising from lands, how to be estimated with reference to claims for exemption.

or heritages shall be added to the amount of the full annual value thereof, and the aggregate amount shall be deemed for the purpose aforesaid to be the income of such claimant arising from the lands, tenements, hereditaments, or heritages of which he shall be the proprietor and occupier as aforesaid ; and the income arising from any lease of or composition for tithes shall be deemed, for the purpose aforesaid, to be equal to one-fourth of the full annual value of such tithes, estimated in manner aforesaid.

**Joint tenants,
&c., may severally
claim abatements.**

Exceptions.

**Claim to be
made where the
claimant resides,
or in the case of
offices, pensions,
and stipends,
before the
commissioners
of the department.**

168.—And be it enacted, That coparceners, joint-tenants, or tenants in common of the profits of any property whatever, and any joint-tenants or tenants of lands or tenements in partnership,* being in the actual and joint occupation thereof in partnership, and entitled to the profits thereof in shares, and personally labouring therein, or managing the same, and any partners carrying on trade or exercising any profession together, and entitled to the profits thereof in shares, and personally acting therein, may severally claim such exemption according to their respective shares and interests in the manner before directed ; and such claims, being duly proved to the satisfaction of the commissioners to whom the same are made, may be proceeded upon as in the cases of several interests : Provided always, that the profits so arising shall not in any case be charged separately to the duty in respect of the occupation of lands, where lands shall be let or underlet, without relinquishing the possession by the lessor, or where the lessee or tenant shall not be exclusively in the possession and occupation of the land so let.

169.—Provided always, and be it enacted, That every such claim for exemption shall be made to the commissioners of the district where the claimant shall reside, whether such claimant shall be personally charged in such district or not, except where the whole income of the claimant shall arise from an office or employment of profit the duties whereon are cognizable before the commissioners of a department of office, or from a pension or stipend, in all which cases the claim may be made to and allowed by the commissioners of such de-

* In all cases of joint occupation the annual value of the whole of the lands occupied, must be estimated exactly under the same rules as if the lands were occupied by one person only, and the gross assessment must be made on that amount ; but if the joint occupiers share the profits *bond fide*, and the share of each as estimated be under £150 per annum, they, on making their claim to allowance, and declaring their proportions, are entitled to be separately assessed. But to avoid fraud, if a lessee underlet to another without relinquishing the possession, or where the nominal lessees are not in possession, or share the possession with another not in the same lease, the farm is to be assessed in the full value jointly on both, at the same rate of duty as either of them, if occupying it singly, would be rated at.

partinent wherein the said duties are cognizable under the regulations of this Act; and if such claimant shall be out of Great Britain, an affidavit, stating the several matters required by this Act, taken before any person having authority to administer an oath in the place where such claimant shall reside in any matter relating to any part of the public revenue of Great Britain, may be received by the respective commissioners for executing this Act in relation to the assessment on which such claim shall be founded.

Persons out of
Great Britain
may claim by
affidavit.

170.—And be it enacted, That any such claim for exemption may be made by any guardian, trustee, attorney, agent, or factor, on account of others, in any case where satisfactory proof shall be made that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters herein-before described, in such manner as they may act for others, for the purpose of being assessed on their account in the first instance, as herein-before directed.

Claims may be
made by agents
or trustees on
account of
others.

171.—And be it enacted, That whenever any person shall have been assessed to any of the duties granted by this Act, whether charged on him on his own account, or in any of the characters herein-before described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause, and on the same account, and for the same year, it shall be lawful for him to apply to the commissioners for general purposes acting for the division or place for which he shall have been so assessed by error or mistake as aforesaid, for the purpose of being relieved from such double assessment, and the said commissioners, on due proof thereof to their satisfaction, shall cause such assessment, or such part thereof as shall be a double charge as aforesaid, to be vacated, and which proof may be either by a certificate of the assessment made on the party, under the hands of the commissioners by whom he shall have been rightly assessed according to the directions of this Act for the matter or cause in question, certifying that such matter or cause is included in an assessment made by them on the same party, on the same account, and for the same year, or by other lawful evidence given of those facts on the oath of any credible witness: and whenever it shall be proved to the satisfaction of the commissioners of stamps and taxes that any such double assessment as aforesaid hath been made, and hath not been vacated, and that payment hath been made of both assessments, it shall be lawful for the said commissioners of stamps and taxes to order and direct the receiver-general of stamps and taxes, or any officer for receipt, to repay to the party the sum so erroneously and doubly assessed upon him, and paid as aforesaid.

Commissioners
to grant relief
from double
assessments.

Commissioners to issue duplicates of assessments to collectors, with warrants to collect the same.

172.—And be it enacted, That the respective commissioners executing this Act in relation to any of the duties hereby granted shall, within one calendar month after the first day of hearing appeals, all appeals then made being first determined, issue out and deliver to the respective collectors duplicates of the assessments of the aforesaid duties charged at the respective rates mentioned in the respective schedules of this Act, together with their warrants, as directed by the said several Acts relating to the duties of assessed taxes for the speedy and effectual levying and collecting of the said duties assessed under this Act, as the same shall become payable, by quarterly instalments, as herein directed, distinguishing the amount charged under each of the said schedules: Provided always, that all such duties as shall be assessed or charged under any of the provisions of this Act, if not paid, levied, or collected according to the directions herein mentioned, shall be recoverable as a debt to the Queen's Majesty, with full costs of suit, and all charges and expenses attending the same; and when so recovered the said duties shall be paid to the proper officer for receipt, in aid of the parish or place answerable for the same.

Parents and guardians liable for infants, and executors for persons dying.

173.—And be it enacted, That where any person chargeable with the duties hereby made payable as aforesaid shall be under the age of twenty-one years, or where any person so chargeable shall die, in every such case the parents, guardians, or tutors of such infant, upon default of payment by him, and the executors and administrators of the person so dying, shall be and are hereby made liable to and charged with the payments which the said infant ought to have made, or the person so dying was chargeable with; and if such parents, guardians, or tutors, or such executors or administrators, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties; and all parents, guardians, or tutors making payment as aforesaid shall be allowed every sum paid for such infants in their accounts, and all executors and administrators shall be allowed to deduct all such payments out of the assets of the person so dying.

Parish to be answerable for collectors in England.

174.—And be it enacted, That in *England* the parish or place in which any assessment shall have been made of the duties granted by this Act under any of the schedules marked respectively (A.), (B.), or (D.) shall be answerable for the amount of the duties which shall have been so charged in such parish or place, and for the said duties being duly demanded of the respective persons charged therewith, according to the regulations contained in the said Acts relating to the duties of assessed taxes, by the collector appointed for

such parish or place, and also for such collector duly paying the sums by him received to the proper officer for receipt of the said duties, according to such regulations; and any of the Arrears to be arrears of the said duties by this Act granted, caused by or re-assessed. arising from any neglect, default, or failure of any collector for which any parish or place shall be answerable as aforesaid, shall be assessed within or upon such parish or place as soon after such default shall be discovered as conveniently can be done, and shall be charged on the amount of the assessment which shall be made for the same duties in the year commencing from the fifth day of April preceding the time of making such re-assessment, by duly apportioning the amount of such arrear amongst the several persons assessed in that year in the assessment of the same duties on which such arrear shall have accrued, according to the amount of each person's assessment therein, as nearly as the case will admit, and by the like rules, methods, and directions by which the original assessment was made, to be raised and levied in such manner as any assessment may be by virtue of this Act raised and levied under the regulations of the said Acts respectively.

175.—And be it enacted, That if it shall happen that this Act shall not be executed previous to the time appointed for the payment of the first or any subsequent instalment of the said duties, or within the year of assessment, it shall be lawful for the commissioners executing this Act who shall have made or allowed any assessment after the period appointed for any such payment, which they are hereby declared to be competent to do, from time to time when and as the same shall be necessary, to settle and adjust at what time and in what proportions any instalment of which the time for payment shall then have elapsed shall be paid, in such manner as to them shall appear just and reasonable, regard being had to the number of days appointed for the payment of instalments then to come (if any) in the year of making the assessment; provided that on or before every quarterly day of payment as herein mentioned after the making of such assessment in the same or any subsequent year the said commissioners shall direct at least the amount of two quarterly payments to be made, until all arrears, either for that or any former or subsequent year shall have been completed.

176.—And be it enacted, That every assessment to be made under this Act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year; and every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made, and such year

Commissioners to adjust times of payment, if the appointed days are elapsed; and sums to be paid, not less than the amount of two instalments on each day.

Assessments to be for one year, payable by four instalments.

shall commence from the fifth day of *April*, one thousand eight hundred and forty-two, for the first assessment, and for every subsequent assessment during the continuance of this Act, from the fifth day of *April* in such year; and the said duties which shall be charged in *England*, except where the same shall be detained and stopped at the respective offices, shall be payable in each year by four quarterly instalments at the times following; *videlicet*, on or before the twentieth day of *June* for the first quarterly instalment, on or before the twentieth day of *September* for the second quarterly instalment, on or before the twentieth day of *December* for the third quarterly instalment, and on or before the twentieth day of *March* for the last quarterly instalment, in each year; and in *Scotland*, the said duties shall be payable by two half-yearly instalments; *videlicet*, on or before the twentieth day of *September* for the first half-yearly instalment, and on or before the twentieth day of *March* for the last half-yearly instalment; the payment thereof for the first assessment to be regulated as to the proportion of the sums and times of payment by the respective commissioners pursuant to the directions herein contained.

If persons come to reside in any parish in which they have [not] been before charged the assessor to give them notice to declare where they were charged, or to deliver a statement, for the purpose of being assessed.

Penalty on persons neglecting to deliver such statement.

177.—And be it enacted, That if any person shall come into any parish or place wherein such person shall not have been before charged to the said duties contained in any of the said schedules for the same year, the assessor or collector, or any inspector or surveyor, shall give or leave notice in writing to or for such person to make out and deliver, within fourteen days next ensuing the day of giving such notice, a declaration in writing, signed by him with his own proper name, which shall specify the name of the parish or place and county wherein such person shall have been assessed as aforesaid for such year, and also to produce the certificate of such assessment, or in default thereof to deliver a statement for the purpose of being assessed in such parish or place; and if any such person as aforesaid shall neglect or refuse to make out and sign and deliver such declaration or statement as aforesaid, within the time before mentioned, or shall make any false or untrue return therein in any particular thereof, he shall forfeit a sum not exceeding twenty pounds; and when in any case it shall not appear in the assessment of any parish or place for that year that any person residing or being therein shall have been assessed to the said duties in the same parish or place, then and in such case it shall be lawful for the respective commissioners acting for the said district and they are hereby required to proceed in manner before directed to assess such person to the said several duties, in like manner in every respect as if such person had been resident in such parish or place at the time of the publication of notices as

directed by this Act, unless such person shall prove to their satisfaction that he hath been duly charged in some other parish or place, and hath paid or satisfied the duties so charged; and if any person, before or after notice given to return a statement as aforesaid, shall remove out of such parish or place without returning such statement, or before an assessment shall be made on him, with intent to evade an assessment, or if any person being assessed to the said duties shall remove out of the parish or place where he shall have been assessed to the said duties without first paying or discharging all the said duties charged upon him which shall then be due and payable, or without leaving in such parish or place sufficient goods and chattels whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) the sum of twenty pounds; and in every such case, and also in every case where any person shall reside in any other parish or place than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the commissioners of the district in which such assessment or charge shall have been made to certify to the commissioners of the district within which such person shall reside the amount of the assessment or charge made upon such person, and remaining in arrear and unpaid as aforesaid, and such last-mentioned commissioners shall thereupon cause the whole of the duty so remaining in arrear and unpaid as aforesaid to be raised and levied, by and under their warrant, together with the costs and charges attending the same; provided that if no such certificate and warrant as aforesaid shall be made and issued, or the whole of such arrear of duty, and costs and charges, as aforesaid, shall not be levied or collected in manner aforesaid, the same shall be recoverable as a debt to Her Majesty, together with full costs of suit, and all charges and expences attending the same.

178.—And be it enacted, That if any person who ought to be charged as directed by this Act shall, by fraudulently changing or having changed his place of residence, or by fraudulently converting or having converted his property, or any part thereof, or by fraudulently releasing, assigning, or conveying, or having fraudulently released, assigned, or conveyed, the same, or any part thereof, or by making and delivering any such statement or schedule as aforesaid which shall be false or fraudulent, or having any property chargeable as aforesaid, shall fraudulently convert or shall have fraudulently converted the same, or any part thereof, by altering or having altered any

Persons removing out of a parish or place, without first discharging the assessment, or not leaving sufficient goods to satisfy the arrear, subject to penalty.

Arrears to be levied by distress in the district where the party resides; and if not so levied or collected, to be recovered as a debt to Her Majesty.

Penalty on persons fraudulently changing their residence, or converting property, or delivering false statements, or guilty of other fraud.

security with relation to such property, or by fraudulently rendering or having rendered the same, or any part thereof, temporarily unproductive, in order that such person may not be charged for the same or any part thereof, or by any falsehood, wilful neglect, fraud, covin, art, or contrivance whatsoever, used or practised, shall not be charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the said respective commissioners for general purposes acting for the district wherein such person shall be chargeable, be charged and assessed treble the amount of the charge which ought to have been made on such person if no such charge shall have been made; and if any such charge shall have been made which shall be less than the charge which ought to have been made on such person, then such person shall be assessed and charged, over and above such former charge, treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment, and applied as in other cases as aforesaid.

Receipts and
other documents
exempted from
stamp duty.

179.—And be it enacted, That no receipt, certificate of payment, contract of composition, affidavit, appraisement, or valuation, made or given in pursuance and for the purposes of this Act, shall be liable to any stamp duty.

Persons giving
false evidence,
or swearing
falsely, liable to
the penalties of
perjury.

180.—And be it enacted, That if any person, upon any examination on oath or affirmation, or in any affidavit, deposition, or affirmation authorized by this Act, shall wilfully and corruptly give false evidence, or shall wilfully and corruptly swear or affirm any matter or thing which shall be false or untrue, every such person so offending, and being thereof duly convicted, shall be subject and liable to such pains and penalties as by the laws in force persons convicted of wilful and corrupt perjury are subject and liable to; and any indictment or information for perjury committed in any such affidavit, deposition, or affirmation as aforesaid, whether the same shall be taken or made within *Great Britain* or without shall and may be laid, tried, and determined in the county where such affidavit, deposition, or affirmation shall be exhibited to the commissioners in pursuance of this Act.

Indictments
may be tried in
the county
where the affi-
davit was
exhibited.

181.—And be it enacted, That if any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited or altered, or knowingly or wilfully act or assist in forging, counterfeiting, or altering, any certificate of the commissioners of stamps and taxes, or of any other commissioners acting in the execution of this Act, or any certificate or receipt which the cashire of the Bank of *England*, or the receiver-general of

stamps and taxes, or any officer for receipt, is by this Act authorized to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or receipt as aforesaid, with intent to defraud Her Majesty, or any body politic or corporate, or any person whomsoever, every person so offending, and being thereof lawfully convicted, shall be adjudged guilty of felony, and shall be transported for a term not exceeding fourteen years.

182.—And be it enacted, That if, upon the trial of any indictment, information, suit, or prosecution whatsoever, or in any proceeding relative thereto, under and by virtue of this Act or the said Acts herein-before recited or referred to, or for any thing done in pursuance of this Act, or for any offence committed against this Act, or in any matter arising out of this Act, or on occasion thereof, any question shall arise whether any person be or have been or was a commissioner or officer of or for the said duties hereby granted, or commissioned or appointed to act as such, then and in every such case proof may be made and admitted that such person was reputed to be or had acted as such commissioner or officer, or acted under such commission or appointment, at the time respectively when the Act, matter, or thing in controversy upon such trial or other proceeding shall happen to have been done or committed, or omitted, to have been done or performed, without producing or proving the particular commission, appointment, nomination, or other authority whereby such commissioner or officer was constituted and appointed; and that in every such case such proof shall be deemed and taken, by all judges, justices, or commissioners before whom any such trial or proceeding shall be had, to be good and legal evidence, unless by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

Prescribing the
evidence to be
received in court
of persons being
commissioners
or officers.

183.—And be it enacted, That the several assessors and collectors shall have three-pence in the pound for what money of the several duties by this Act granted the several collectors shall pay to the proper officer for receipt, to be divided in each separate collection between the said assessors and collectors in equal proportion; and for the careful writing and transcribing the said assessments, warrants, estreats, and duplicates in due time, and for the due, speedy, and effectual executing all matters and things directed to be performed under the said commissioners, and for the bearing and sustaining all incidental expenses attending the execution of this Act, under the direction of the said respective commissioners in their several districts, the clerk of the respective commissioners, who shall perform the duties of his office within the respective times limited by this Act, and shall have borne and sustained such incidental

Allowance to
assessors, col-
lectors, clerks,
and other
persons.

expences, shall, by warrant under the hands of the said commissioners, have and receive from the respective officers for receipt two-pence in the pound of all such monies of the said several duties as shall be assessed in or by virtue of such warrants or certificates ; and the clerk who shall not have borne and sustained such incidental expences shall, by like warrant, have and receive one penny in the pound of all such monies as aforesaid, provided this Act be carried into execution in due time and in an effectual manner for the district in which he shall be appointed the clerk, and all warrants or estreats be made, and the duplicates be delivered to the proper officer for receipt, and into the head office for stamps and taxes as aforesaid, within the times limited by this Act, and not otherwise ; and no person shall under any pretence whatever be entitled to any part of the reward hereby given to such clerk, except the assistant (if any) to such clerk, whose compensation shall be apportioned and settled by the respective commissioners ; nor shall such clerk, under any pretence whatever, demand, take, or receive any fee, gratuity, or perquisite, for any matter or thing to be done by him by virtue and under the authority of this Act, from any person, other than the proper officer for receipt, in manner aforesaid : Provided always, that no such compensation shall be made to any assessor or collector, in respect of any sum detained or stopped under the authority of this Act, or paid into the Bank of *England*, or in respect of any sums paid by the respective parties into the said Bank, nor to any receiver, nor to any of the persons or corporations intrusted with the payment of annuities, dividends, and shares paid out of any public revenue of *Great Britain*, or elsewhere, as aforesaid, other than such sum as shall be directed to be paid to such collectors, receivers, corporations, or persons aforesaid by the warrant of the commissioners of Her Majesty's treasury, for their pains and care in executing this Act : Provided also, that it shall be lawful for the said commissioners of Her Majesty's treasury to cause such further allowance to be made to such clerk as aforesaid, who shall have faithfully performed his duty under this Act, and shall have borne and sustained such incidental expences as aforesaid, of any sum, not exceeding one penny in the pound on the amount of such part of the gross assessment as shall have been discharged on occasion of claims for exemption made and allowed under this Act on the ground of income, as they shall, on consideration of the extent and population of the district, and the number of such claims, think proper to direct, and the certificate of the commissioners of stamps and taxes shall be an authority to the officers for receipt respectively to pay such further allowance.

Further allowance to clerk.

essed under the authority of this Act in respect of any house or other building, shall prevent any person from being admitted or retained on the register or list of persons entitled to vote in the election of a member or members to serve in parliament for any city or borough, or from voting at any such election.

185.—And be it enacted, That all pecuniary penalties imposed by this Act, shall and may be sued for, recovered, and applied in such manner and form as is directed in regard to the pecuniary penalties imposed by the said Acts respectively passed in the forty-third year of the reign of King *George* the Third, relating to the duties of assessed taxes, the regulations whereof are hereby made applicable to the duties granted and the penalties imposed by this Act; and that in any action, suit, or proceeding, by or on the behalf of Her Majesty, for the recovery of any such duties or penalties respectively granted or imposed by this Act, such duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expences attending the same: Provided always, that wherever by this Act any increased rate of duty is imposed as a penalty, or as part of or in addition to any penalty, every such penalty and all such increased rate of duty may be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

186.—And be it enacted, That all monies arising from the duties hereby granted (the necessary charges of raising and accounting for the same excepted) shall be paid into the Bank of *England* to the credit of an account, in the name of the receiver-general of stamps and taxes, to be opened and kept for that purpose, distinct and apart from all other monies, and shall be transferred to the credit of Her Majesty's Exchequer, in such manner, at such times, and under such authority, rules, and regulations, as are or may be appointed or made with regard to any other monies arising from duties under the care or management of the commissioners of stamps and taxes: Provided always, that out of the monies from time to time to arise from the said duties it shall be lawful for the commissioners of Her Majesty's treasury to settle and appoint such salaries and allowances for the service, pains, and labour of the commissioners for special purposes, inspectors, surveyors, and other officers to be employed in the execution of this Act, and otherwise in relation thereto, and also to discharge such incident charges and expences attending the execution of this Act, as the said commissioners of Her Majesty's treasury shall think fit and reasonable in that behalf.

187.—And be it enacted, That no letters patent granted by Her Majesty or any of Her royal progenitors, or to be granted

Recovery of penalties and duties.

Monies arising from the duties to be paid into the Bank of England, and transferred to the credit of the Exchequer.

Treasury to settle allowances for commissioners, surveyors, and other officers, and to discharge incidental expenses.

No person to be exempt by letters patent.

by Her Majesty, to any person, city, borough, or town corporate within this realm, of any manner of liberties, privileges, or exemptions from subsidies, tolls, taxes, assessments, or aids, nor any statute granting any salary, annuity, or pension to any person free of any taxes, deductions, or assessments, shall be construed or taken to exempt any person, city, borough, or town corporate, or any of the inhabitants of the same, from the burden and charges of any of the duties granted by this Act; and all *non obstantes* in such statutes or letters patent made or to be made in bar of this Act are hereby declared to be void and of none effect; any such statutes, letters patent, grants, or charters, or any clause of *non obstante*, or other matter or thing therein contained, or any law or statute, to the contrary notwithstanding.

Provisions applied to any particular schedule may extend to another schedule in charging the duty.

Schedule (F.) to be deemed part of this Act.

188.—And be it enacted, That every provision in this Act contained, and applied to the duties in any particular schedule, which shall also be applicable to the duties in any other schedule, and not repugnant to the provisions for charging, ascertaining, or levying the duties in such other schedule, shall, in charging, ascertaining, and levying the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed; any thing herein contained to the contrary notwithstanding.

189.—And be it enacted, That the schedule herein-after mentioned, marked (F.) shall be deemed a part of this Act, as if the same had been inserted under a special enactment; provided that the several oaths therein mentioned shall be deemed and understood and taken to refer only to the duties contained in schedule (D.) as aforesaid.

SCHEDULE (F.)

Form of an oath or affirmation to be taken by the commissioners for the purposes of this Act, and by additional commissioners, and commissioners for special purposes, acting in the execution thereof, in respect of the duties contained in schedule (D.)

Oath to be taken "I A. B. do swear [or affirm, as the case may be,] That I will truly, faithfully, impartially, and honestly, according to the best of my skill and knowledge, execute the powers and authorities vested in me by an Act passed in the year of the reign of Queen Victoria, intituled [here set forth the title of this Act,] and that I will exercise the powers intrusted to me by the said Act in such manner only as shall appear to me necessary for the due execution of the same; and that I will judge and determine upon all matters and things which

" shall be brought before me under the said Act without favour,
 " affection, or malice; and that I will not disclose any parti-
 " cular contained in any schedule or statement delivered with
 " respect to any duties charged under the provisions and
 " regulations relating to schedule (D.) of the said Act, or any
 " evidence or answer given by any person who shall be exam-
 " ined, or shall make affidavit, deposition, or affirmation
 " respecting the same, in pursuance of the said Act, excepting
 " in such cases and to such persons only who shall be sworn
 " to the due execution of this Act, and where it shall be neces-
 " sary to disclose the same for the purposes of the said Act,
 " or to the commissioners of stamps and taxes, or in order to
 " or in the course of a prosecution for perjury committed in
 " such examination, affidavit, deposition, or affirmation.

" So help me GOD."

Form of Oath or Affirmation to be taken by Inspectors and
 Surveyors as aforesaid.

" I A. B. do swear [or affirm,] That in the execution of an Oath to be taken
 " Act passed in the year of the reign of Queen by inspectors
 " Victoria, intituled [*here set forth the title of this Act.*] I and surveyors.
 " will examine and revise all statements, schedules, and declar-
 " ations delivered within my district, and in objecting to the
 " same I will act according to the best of my information and
 " knowledge, and that I will conduct myself without favour,
 " affection, or malice, and that I will exercise the powers in-
 " trusted to me by the said Act in such manner only as shall
 " appear to me to be necessary for the due execution of the same,
 " or as I shall be directed by the commissioners of stamps and
 " taxes, or any two or more of them; and that I will not disclose
 " any particular contained in any statement or schedule, with
 " respect to any duties charged under the provisions and regu-
 " lations relating to schedule (D.) of the said Act, or any
 " evidence or answer given by any person who shall be exam-
 " ined, or shall make affidavit, deposition, or affirmation
 " respecting the same, in pursuance of the said Act, except in
 " such cases and to such persons only who shall be sworn to
 " the due execution of the said Act, and where it shall be
 " necessary to disclose the same for the purposes of the said
 " Act, or to the commissioners of stamps and taxes, or in order
 " to or in the course of a prosecution for perjury committed
 " in such examination, affidavit, deposition, or affirmation.

" So help me GOD."

Form of Oath or Affirmation to be taken by assessors as
 aforesaid.

" I A. B. do swear [or affirm], That in the execution of an Assessor's oath.
 " Act passed in the year of the reign of Queen

" Victoria, intituled *An Act* [here set forth the title of this *Act*],
 " I will in all respects act diligently and honestly, and without
 " favour or affection, to the best of my knowledge and belief,
 " and that I will not disclose any particular contained in any
 " statement or schedule delivered to me in the execution of
 " the said *Act*, with respect to any duties charged under the
 " provisions and regulations relating to schedule (D.) of the
 " said *Act*, except in such cases and to such persons only
 " who shall be sworn to the due execution of the said *Act*,
 " and where it shall be necessary to disclose the same for the
 " purposes of the said *Act*, or in order to or in the course of
 " a prosecution for perjury committed in any matter relating
 " to such statement or schedule. So help me GOD."

Form of Oath of Affirmation to be taken by the Collectors
and Officers for Receipt.

Oath for col-
lectors and
officers for
receipt.

" **I** A. B. do swear [or affirm,] That in the execution of an
 " **I** Act passed in the _____ year of the reign of Queen
 " Victoria, intituled *An Act* [here set forth the title of this
 " *Act*,] I will not disclose any assessment or the amount of
 " any sum paid or to be paid by any individual under the said
 " *Act*, or the books of assessment which shall be delivered to
 " me in the execution of the said *Act*, with respect to any
 " duties charged under the provisions and regulations relating
 " to schedule (D.) of the said *Act*, except in such cases and
 " to such persons only who shall be sworn to the due execu-
 " tion of the said *Act*, and where it shall be necessary to disclose
 " the same for the purposes of the said *Act*, or to the commis-
 " sioners of stamps and taxes, or in order to or in the course
 " of a prosecution for perjury committed in relation to the
 " said duties. So help me GOD."

Form of Oath or Affirmation to be taken by a Clerk or Clerk's
Assistant to the Commissioners aforesaid.

Clerk's oath.

" **I** A. B. do swear [or affirm,] That I will diligently and
 " faithfully execute the office of a clerk [or assistant clerk,
 " as the case may be,] according to an Act passed in the_____
 " year of the reign of Queen Victoria, intituled *An Act* [here
 " set forth the title of this *Act*], to the best of my knowledge
 " and judgment; and that I will not disclose any particular
 " contained in any statement, declaration, or schedule, with
 " respect to the duties charged under the provisions and regu-
 " lations relating to schedule (D.) of the said *Act*, or any
 " evidence or answer given by any person who shall be
 " examined, or shall make affidavit, deposition, or affirmation
 " respecting the same, except in such cases and to such per-
 " sons only who shall be sworn to the due execution of the

“ said Act, and where I shall be directed so to do by the regulations of the said Act, or any two or more of the commissioners under whom I act, or of the commissioners of stamps and taxes, or in order to and in the course of a prosecution for perjury committed on such examination, affidavit, deposition, or affirmation.

“ So help me GOD.”

190. And be it enacted, That the schedule marked (G.), with the rules and directions therein contained, shall, in making returns of the amount of annual value or profits on which any duty is chargeable under this Act, so far as the same are respectively applicable to the case of each person, corporation, company, or society described or mentioned in this Act, on behalf of themselves, and also of others for whom they act in any of the characters described in this Act, or herein-after mentioned, be observed by each such person, corporation, company, or society, or by his or their agents or officers, in the cases where such agents or officers are authorized to make such returns.

Schedule (G.),
and the rules
therein, to be
observed in
executing the
Act.

SCHEDULE (G.)

I.—By every occupier of lands, tenements, hereditaments, or heritages throughout Great Britain, to be charged under schedules (A.) and (B.), or either of them.

Sched. (G.)
Rules.

A statement of the rent and annual value, or the annual value, as the case shall require, of all lands, tenements, and hereditaments, or heritages, occupied in every parish or place, distinguishing the proportions in each parish or place, and estimating separately such as are occupied as owner or tenant, and also such as are held under different landlords, and also such as are chargeable by the rent or annual value, or on the amount of profits; and also estimating separately the rent or annual value chargeable in respect of the property, and the amount chargeable in respect of the occupation, distinguishing the same, as follows; (*videlicet*,)

By occupiers of
lands, &c.,
charged under
schedules (A.)
and (B.)

Lands and tenements occupied as owner :

Lands and tenements let at rack rent within seven years :

Lands and tenements let at rack rent before the period of seven years, with the rent and annual value thereof estimated separately :

Lands and tenements let, but not at rack rent, with the rent and annual value thereof estimated separately :

The amount at which such lands and tenements are rated to the poor :

*Sched. (G.)
Rules.*

The amount of the composition, rent, rent-charge, or annual payment paid in the preceding year to the rector or vicar or other person, for tithes of the above lands and tenements :

The amount of each deduction claimed in respect thereof, and stating if tithe-free in part or in the whole, and the amount of any modus for tithes or real composition.

By lay impropriators and ecclesiastical persons, under schedule (A.)

II.—By every lay impro priator, and by every ecclesiastical rector, vicar, or other person (describing himself) receiving any tithes in kind, or any payments in right of the church, or by endowment, or in lieu of any tithes, and on all teinds in *Scotland*, to be charged under schedule (A.), distinguishing the same as follows :

The amount of the profits from tithes * taken in kind for one year, on an average of three years :

The amount of dues and money payments in right of the church, or by endowment, or in lieu of tithes not arising from lands, on the above average :

The amount of compositions, rents, and payments in lieu of tithes, arising from lands for the preceding year.

By corporations, &c., under schedule (A.)

III.—By every person, corporation, or company carrying on any concern herein-after mentioned, or their agents or officers, in the cases authorized to be charged under schedule (A.)

The amount of profits from quarries of stone, slate, limestone, or chalk, in the preceding year.

Of iron works, salt springs or works, alum mines or works, waterworks, streams of water, canals, inland navigations, docks, drains, levels, fishing, rights of markets and fairs, tolls, railways and other ways, bridges and ferries, in the preceding year :†

* This account must be the average profit of one year on the actual profits for the three preceding years. Thus, if the profits amounted to 600*l.* in 1839—550*l.* in 1840—and 500*l.* in 1841, the sum being 1650*l.* divided by 3, the number of years, gives 550*l.*, the average for each year; which sum of 550*l.* will be returned. The account may sometimes be included under both the 1st and 3rd cases, where a part of the tithes are taken in kind, and a part compounded for. These must be separately estimated, the one on the average above stated, and the other for the preceding year only.

† It has been before stated, that the person in the actual possession of these concerns is the person to account for the duty. His or their assessment involves the interest of every person concerned, and of every person entitled to any profit, whether by way of rent, interest, or otherwise, and that whenever any such payments are to be made thereout, the assessment must be made so as to cover those payments, in which case the person in possession is considered as the agent or

Of mines of coal, tin, lead, copper, mundic, iron, and other mines, on an average of five years.

IV.—By every lord or lady of a manor* or other royalty, By lords of manors.
or tenant of the same.

The amount of all dues and other services or other casual profits (except rents and annual payments) of such manors or royalties, on an average of seven years.

V.—By the receiver † of any fine paid in consideration of a demise of lands or tenements (except customary) to be charged under schedule (A.) By receivers of fines, under schedule (A.)

The amount of such fines in the preceding year, or for such lesser period since the interest thereon commenced, and an estimate of the average value for one year.

VI.—By every person entitled to profits arising from lands, tenements, hereditaments, or heritages, not before stated to be charged under schedule (A.) By profits from lands, &c., under schedule (A.)

The amount, on a fair average,‡ to be allowed by the respective commissioners.

VII.—By or for any person carrying on any trade, manufacture, adventure, or concern in the nature of trade, to be charged under schedule (D.) By persons carrying on trade, charged under schedule (D.);

The amount of the balance § of the profits thereof, upon a fair and just average of three years, or for such shorter period as the concern has been carried on.

receiver of those several persons, and as such is entitled to retain the duty out of such payments. If after such payments made there is an excess of profit, that must be also charged on the same assessment, and will fall on those who carry on the concern.

* See ante, page 52, where the nature of this account is described. The average here to be taken may differ according to the periods when the profits accrue, as they will not necessarily accrue annually. If in the year 1800 a heriot value, 700*l.*, was taken, and no other profit accrued in either of the seven years, the average will be found by dividing that sum by $7 = 100$, which sum will be returned. If a fine was also received of 350*l.* in 1789, then $1050 \div 7 = 150$.

† If the receiver has not been in possession of the property for one year, he may make his estimate for one year, from the time in which his interest commenced, in order to embrace such fines as might have been received in the course of one year. See mode of computation, page 52.

‡ This average must be stated in the return, and the grounds on which it is taken.

§ Concerns in trade are, under the Act, such trades as in legal import are trades. Many concerns may be carried on for profit, in which the parties consider themselves as carrying on something in the nature of trade; many of these the Act has enumerated; such as mines, quarries, salt-works, &c. and has directed to be assessed in a

or exercising professions;

VIII.—By every person exercising any profession, employment, or vocation, to be charged under schedule (D.)

The amount of the balance of the profits, gains, and emoluments thereof within the preceding year.

particular manner; but such concerns in the nature of trade as are not enumerated, although, strictly speaking, they are not trades, are yet assessable as such; those which are enumerated and contained in schedule (A.) or (C.), are not to be considered as concerns in trade.

Having ceased to exercise the trade before the year of assessment, he is not chargeable.

The adventures and concerns in the nature of trade here spoken of, are such as in no way concern lands, &c. but such as adventures in ships, or any other personal concern in which trade is carried on. Insuring on ships or goods is not, strictly speaking, carrying on a trade, but it is an adventure for profits or loss, and, therefore, properly here described. The profits of insurances of real property are not profits arising from or out of lands, but from a personal contract, and come within this description. What are, strictly speaking, trades, are those concerns which subject the party to the statutes of bankruptcy. Some of the concerns under schedule (A.) may be so mixed with trade as to subject the party to those laws, yet they are not chargeable under this clause, notwithstanding. In their real character they are concerns in lands, and so must always, in the construction of this Act, be considered.

The Act only extends to pecuniary profits. The advantages of board and lodging cannot be considered in the statement of income, but wages and board wages are chargeable.

An innkeeper is to be charged for his profits distinct from any charge on his house, which profit should be assessed under schedule (D.).

A paid B. a premium of 300*l.* to vacate certain offices in favour of A., of the annual vaule of 120*l.* A. contends that this is a sum expended in acquiring the profits, and that until the 300*l.* is reimbursed he cannot be charged. The commissioners decided that this is a purchase of the situation, in order to entitle him to the profits, and not an expence incurred in acquiring them. It might as well be said, that the purchase money of an estate, or an annuity in the funds, should be reimbursed before the rent or dividends could be charged.

An estate bought and afterwards resold does not yield a profit chargeable under the Act, it is an increase of capital. The estate remains chargeable in whosoever hands it is, and the dealer remains liable whilst he holds it, which is the only profit that is chargeable.

The same may be said generally of stock bought and sold; but buying and selling it as a broker, is a part of his trade, and his profit or loss may be brought into the account.

A father applies the separate income of his daughter under 50*l.* per annum, in her maintenance and education. This constitutes part of his income, and must be assessed on him. He is bound to the support of his daughter, and the application of her income increases his.

BANKERS.—A banker lends money to A. on mortgage, 10,000*l.*, the mortgagor will deduct the duty on payment of the interest. The same banker lends money to a great amount for short periods on their bills and notes, and receives on an average of three years therefrom 1200*l.* per annum. He is to receive that interest without any deduction, and is to account for it in his trading profits, setting off his expenses in trade, but not to notice in his return the interest of the mortgage.

A banker, whose property chiefly consists in funds, mortgages, and exchequer bills, in making out his trading concerns of cash received and paid on interest not annual, finds they balance each other so nearly as not to enable him to pay his clerks from the profits of his

IX.—By every person entitled to profits of an uncertain or entitled to value, not before stated, to be charged under profits of uncertain values; schedule (D.)

The full amount of the profits or gains arising therefrom within the preceding year.

X.—By every person receiving in *Great Britain* interest or receiving from securities out of *Great Britain*, to be charged interest from under schedule (D.) foreign securities;

The full amount that has been received, or will be received, as far as the same can be computed in the current year.

XI.—By every person receiving in *Great Britain* profits or profits from possessions out of *Great Britain*, to be charged foreign possessions: under schedule (D.)

The full net amount annually received therefrom, either by remittances, or importation of property, or money or value from property not imported, or on credit, or on account in respect of remittances, property, or value, on an average of the three preceding years.

XII.—By every person entitled to any annual profits not or any other falling under any of the foregoing rules, and not profits charged by any of the other schedules, to be charged under schedule (D.) under schedule (D.)

The full amount thereof received annually, or according to the average directed to be taken by the commissioners on a statement of the nature of such profits, and the grounds on which the amount has been computed, and the average taken to the best of the party's knowledge and belief.

trade. He, therefore, in his return of no profits, declares he has made no deduction for the salaries of his clerks, and claims from the commissioners a certificate to enable him to deduct the rate of duty from them on payment. The commissioners consider, that the clerks' salaries are chargeable personally on them, and that he is not entitled to deduct the duty from them. That in making out his account he is allowed to deduct the amount as an expense from the profits. That if he so conduct his business as to divest his profits from trade, without carrying on trade so beneficially as to leave himself a profit, he is not therefore entitled to a deduction in transgression of the Act, and they accordingly assessed the clerks for their salaries.

The situation of bankers is peculiar; the greatest part of their capital being in the funds, on mortgage, or other securities, they have nothing left but temporary loans on which a profit can arise, of which they are required to make a return, or against which they can set off the expenses incurred. Bankers of the greatest eminence may return their profits as deficient; they should, however, when called upon, account to the commissioners for the nature of their concerns; more particularly when they have banks at various places, they should make their return of general profits at each place, and should account satisfactorily for that return to each set of commissioners, although they can be charged only at one place.

Declaration in
respect of duty
under schedule
(D.)

XIII.—Declarations to be delivered in respect of the duty to be charged under schedule (D.)

First.—Declaration by the precedent acting partner, or by the agent, if none of the partners are resident in *Great Britain*, of the names of the several partners, their respective residences, and the place of carrying on the trade or concern, or exercising the profession, and the style or description of the firm :

Second.—Declaration by any partner, not being the precedent acting partner, of his being assessed with the firm, describing the same, and the place where the return of the precedent partner was made :

Third.—Declaration which may be made by each partner desirous of being and entitled to be separately assessed, describing the firm, and his proportion of the profits.

Statement of
profits not
chargeable
where the office
is held.

XIV.—Statement of profits of any office not chargeable by commissioners specially appointed in the department where the office is held.

The amount of the salary, fees, wages, perquisites, and profits of office in the preceding year, or on an average of three years, as the case shall require.

The like statement to be delivered to the commissioners appointed in the department, if required.

General declara-
tions.

XV.—General declaration by each person returning a statement of profits under schedules (A.) (B.) (D.) or (E.)

Declaring the truth thereof, and that the same is fully stated on every description of property or profits included in the Act relating to the said duties, and appertaining to the party, estimated to the best of his judgment and belief, according to the directions and rules of this Act.

List and declara-
tion in relation
to duties charge-
able in others.

XVI.—List and declaration for facilitating the execution of the Act in relation to the duties chargeable on others.

First.—List containing the name of every lodger or inmate in any dwelling house, with the ordinary place of residence of such lodger or inmate, if he shall have any ordinary place of residence elsewhere, at which he is desirous of being assessed :

Second.—List of every person in the service or employ of any master or mistress, whether resident in his or her dwelling house or not, and the place of residence of those not residing with the master or mistress :

Third.—List to be delivered by every trustee, factor, agent,

receiver, guardian, tutor, curator, or committee of the name and place of residence of the person for whom they act in such character, describing him, and the names of them who are joined in trust:

Fourth.—Declaration on whom the duty is chargeable in respect of such trust:

Fifth.—List containing the proper description of every corporation, company, fraternity, fellowship, society, or trust for which any person is answerable as treasurer, auditor, or receiver, and where any person before described is answerable for the duty to be charged in respect of the property or profits of others, such lists as aforesaid shall be delivered, together with required statements of such profits.

XVII.—Lists, declarations, and statements of discharge, Lists, declarations, &c. in
or in order to obtain exemptions. order to obtain exemptions.

First.—Declaration of the amount of value or property or profits returned, or for which the claimant hath been or is liable to be assessed:

Second.—Declaration of the amount of rents, interests, annuities, or other annual payments, for which the party is liable to allow and deduct the duty, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment:

Third.—Declaration of the amount of interest, annuities, or other annual payments, to be made out of the property or profits assessed on the claimant, distinguishing each source:

Fourth.—Statement of the amount of income derived according to the three preceding declarations.

Fifth.—Statement of any payment which the claimant may be liable to make, and out of which he may be entitled to deduct or retain any portion of the duty charged upon him, and of any charge which he may be entitled to make against any other person for any portion of such duty.

191.—And be it enacted, That wherever by this Act any appointment is directed or authorized to be made, or any act, matter, or thing whatever is required to be done or performed, by the commissioners of Her Majesty's treasury, every such appointment, act, matter, and thing may lawfully be made, done, and performed respectively by any three or more of the said commissioners for the time being; and whenever any order, consent, authority, or direction of the said commissioners of Her Majesty's treasury is prescribed or required by this Act, every such order, consent, authority, and direction may be signified either under the hands of any three or more of the said commissioners, or under the hand of one of their secretaries or assistant secretaries; and wherever any of the powers and

What number of commissioners competent to execute any of the powers given by this Act.

authorities given by this Act are required or directed to be put in execution, or any assessment, warrant, order, precept, notice, certificate, contract of composition, or other document is by this Act or any Act herein recited or referred to is required or directed to be made, signed or issued by the commissioners for general purposes, or the additional commissioners, or the commissioners for special purposes, or the commissioners for stamps and taxes, or any other commissioners acting in the execution of this Act, every such power and authority shall and may lawfully be put in execution, and every such assessment, warrant, order, precept, notice, certificate, contract, or other document shall and may lawfully be made, signed, and issued respectively by any two or more of the said respective commissioners: Provided that where any act, matter, or thing is directed or authorized to be done or performed by or before one of such respective commissioners, such act, matter, or thing may lawfully be done or performed by or before such one commissioner, any thing herein contained notwithstanding.

**Construction of
the terms used
in this Act.**

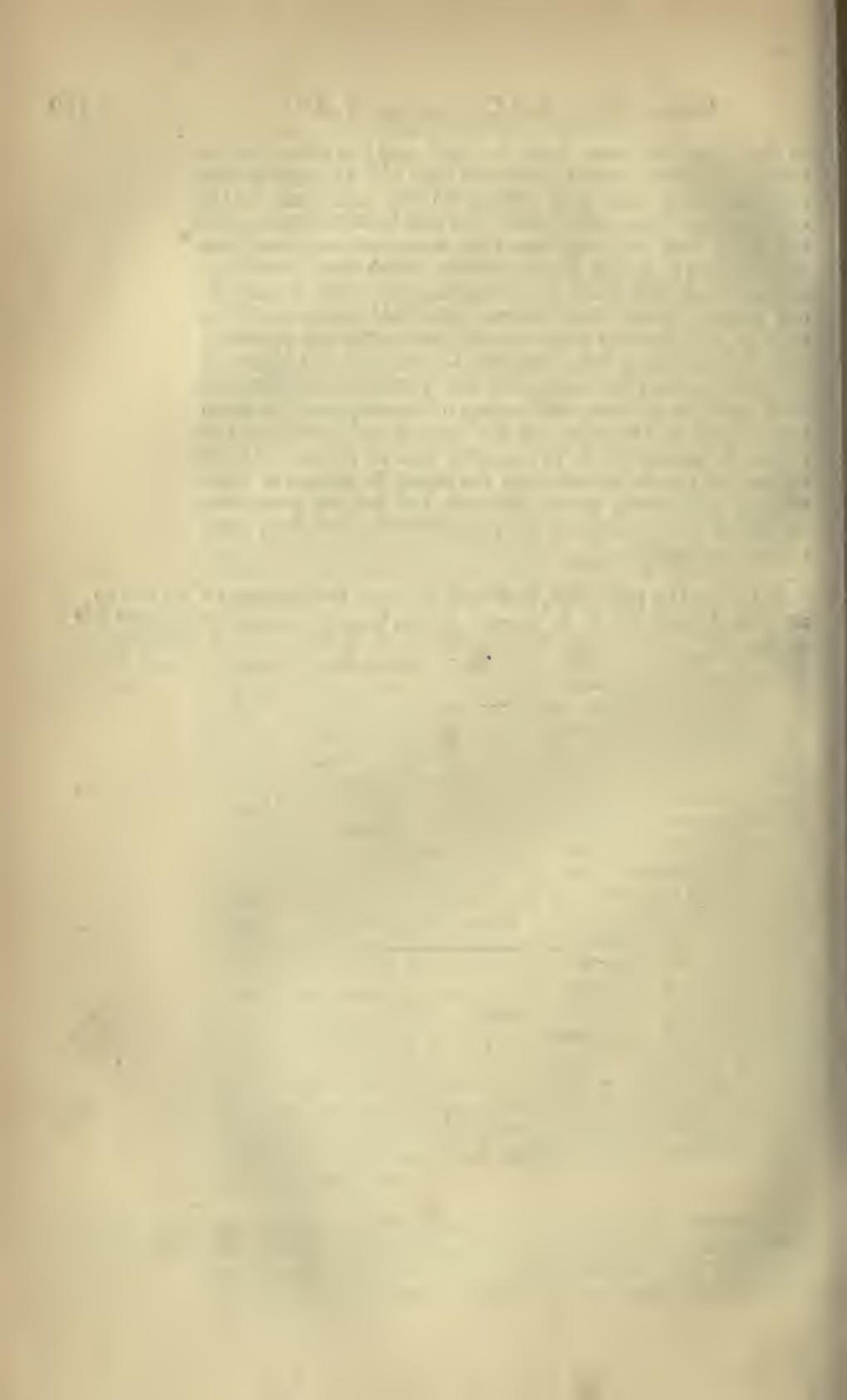
192.—And be it enacted, That wherever in this Act, with reference to any person, matter, or thing, any word or words is or are used importing the singular number or the masculine gender only, yet such word or words shall be understood to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction; and that wherever the terms and expressions following occur in this Act they shall be construed respectively in the manner herein-after directed; (that is to say,) that the expression "Her Majesty" shall be construed to mean and include Her Majesty, her heirs and successors; the expression "commissioners of Her Majesty's treasury" shall mean and include the commissioners of Her Majesty's treasury of the United Kingdom of *Great Britain* and *Ireland*, or any three or more of them, or the lord high treasurer of the said United Kingdom for the time being; the term "affidavit" and the term "oath" shall respectively mean and include an affirmation in the case of Quakers or other persons entitled by law to make an affirmation in lieu of an affidavit or oath; the term "*England*" shall mean and include *England* and *Wales* and *Berwick-upon-Tweed*.

**Commencement
and continuance
of the Act.**

193.—And be it enacted, That this Act shall commence and take effect from and after the fifth day of *April* one thousand eight hundred and forty-two, and, together with the duties therein contained, shall continue in force until the sixth day

of April one thousand eight hundred and forty-five, and no longer: Provided always, that this Act and the said duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed, nor with respect to any of the said duties which shall have been assessed and shall then remain unpaid, nor with respect to any penalty before then incurred, the said duties shall not cease in such districts where the assessments for the preceding year shall not have been completed before the said sixth day of April, but that all the powers and provisions of this Act shall continue in force, for making and completing all such assessments as aforesaid, and for levying and recovering the duties so assessed or to be assessed, and all arrears of such duties, and also for re-assessing the same, in default of payment in the manner herein directed, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred.

194.—And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present session of parliament. Act may be amended this session.



APPENDIX.

Edinburgh

APPENDIX.

No. I.

*Containing various Instances of Assessments
relating to Houses and Lands.*

Cases under the General Rule, Schedules (A.) and (B.)

A. 1 is the tenant of a farm let from year to year, having been in possession three years, at the rent of 200*l.*, paying all parochial taxes, the land-tax redeemed, subject to tithes taken in kind, the landlord does all the repairs. A. returns the annual value as above, and the assessor estimates it at that value, which the commissioners confirm. The assessment will be entered thus:—

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Assessment	200	5 16 8		200	2 18 4	8 15 0

In this case A. 1 deducts from his landlord 5*l.* 16*s.* 8*d.* on payment of the rent, and pays the residue in respect of the occupation.

A. 2 is tenant of another farm under the same circumstances, except that the repairs are done by the tenant.

This destroys the tenancy at rack-rent, and the commissioners order it to be assessed on the annual value, and it is valued at 210*l.*

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Assessment	210	6 2 6		210	3 1 3	9 3 9

He can deduct no more than 5*l.* 16*s.* 8*d.* from his landlord, on payment of rent, and must himself pay without deduction 5*s.* 10*d.* under schedule (A.) and 3*l.* 1*s.* 3*d.* under schedule (B.)

A. 3 is tenant of a farm under the same circumstances as A. 1, except that A. 3 pays the land-tax 20*l.* in addition to his rent.

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
Assessment	200	5 16 8		220	3 4 2	9 0 10

A. 4 is tenant of a farm under similar circumstances with A. 1, except that the landlord pays the parochial taxes, which in the last year amounted to 35*l.* A. accordingly returns the value at 165*l.* which is allowed.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	
Assessment	165	4 16 3		165	2 8 1	7 4 4	

A. can deduct no more than 4*l.* 16*s.* 3*d.* from his landlord on payment of rent.

It is evident that in this case the rack-rent is no more than 165*l.*, for the owner reserves no more to himself, and if the tenant had paid the taxes, his charge would have been on the rack-rent.

A. 5 is tenant of a farm from year to year, of which he has been in possession more than seven years without a new agreement, at the rent of 200*l.*, paying all parochial taxes. The land-tax is redeemed, and it is subject to tithes taken in kind. The landlord does all repairs. A. returns it at 220*l.* and the assessor estimates it at 250*l.*, which estimate the commissioners confirm.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	
Assessment	250	7 5 10		250	3 12 11	10 18 9	

In this case A. can deduct no more than 5*l.* 16*s.* 8*d.* from his landlord on payment of rent. The remaining 1*l.* 9*s.* 2*d.* together with 3*l.* 12*s.* 11*d.* he must pay out of his own profits, for with respect to the additional 50*l.* profits, as well as the occupier's profits, he is the owner.

A. 6 holds a farm in all respects similar to the last, except that A. returns it at 200*l.* as if let within seven years, and the assessor so estimates it; but, on objection by the surveyor, the commissioners raise it to 250*l.* and assess him treble on the increase for the fraud, equal to 350*l.*

By putting down the annual value, 350*l.* in this case, you treble the assessment on the 50*l.* and it makes the parts of the assessment conformable.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	<i>£</i>	<i>£ s. d.</i>		<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	
Assessment	350	10 4 2		350	5 2 1	15 6 3	

In this case A. pays for the fraud 2*l.* 18*s.* 4*d.* under schedule (A.) and 1*l.* 0*s.* 2*d.* under schedule (B.) in addition to the duty on the value assessed by the commissioners, but he can only deduct 5*l.* 16*s.* 8*d.* from his landlord.

A. 7 is a tenant of a farm under similar circumstances to A. 1, except that it is tithe free.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	200	5 16 8		200	2 11 0	8 7 8	

A. 8 is tenant of a farm under similar circumstances, except that it is subject to tithes, compounded for at 40*l.* per annum.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Tithes.	Total.
	£	£ s. d.		£	£ s. d.	£ s. d.	£ s. d.
Assess. land	200	5 16 8		200	2 18 4		
Tithes	..	..		..	..	40 0 0 0 6 8	9 1 8

A. 9 is tenant of a farm under similar circumstances as the last, except that the tenant, instead of compounding for the tithes, purchased them whilst growing.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	200	5 16 8		200	2 18 4	8 15 0	

The full estimated value is here supposed to have been given, on which no chargeable profit accrues to the tenant.

A. 10 is tenant of a farm under similar circumstances, except that the arable lands only are subject to tithes, and the grass lands free of tithes. As wholly free of tithes the estate would let for 240*l.* rack-rent, 240 - $\frac{1}{8}$, or 30 = 210.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	200	5 16 8		210	3 1 3	8 17 11	

A. 11 is tenant of a farm under similar circumstances, except that a modus is payable in lieu of all tithes of 6*s.* 8*d.* In this case one-eighth will be deducted, including the modus, and the tenant will be entitled to deduct 2*d.* on payment of the modus.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	200	5 16 8		200	2 11 0	8 7 8	

A. 12 is the tenant of a farm under similar circumstances as A. 1, except that the land-tax, 18*l.*, is not redeemed, and is paid by the landlord out of the rent.

	A.			B.			
	Value.	Deduction.	Duty.	Value.	Duty.	Total.	
	£	£	£ s. d.	£	£	£ s. d.	
Assessment	200	18	5 6 2	200	2 18 4	8 4 6	

A. can deduct no more than 5*l.* 6*s.* 2*d.* from the landlord.

A. 13 is tenant of a farm under similar circumstances as the last, except that in addition to the land-tax, 46*l.* was paid by the landlord under a rate for embanking from the sea.

	A.			B.			
	Value.	Deduction.	Duty.	Value.	Duty.	Total.	
	£	£	£ s. d.	£	£ s. d.	£ s. d.	
Assessment	200	64	3 19 4	200	2 18 4	6 17 8	

A. 14 is the tenant of a titheable farm, let on lease within seven years, at 300*l.* per annum, which appears, on inspection of the lease, to be the only consideration for the demise. The lessee compounds for the tithes at 50*l.* per annum, and the rector is charged to the poor's rate on the whole of his tithes. No claim is made of a deduction.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	300	8 15 0		300	4 7 6		
Tithes	..	..		50	0 8 4	13 10 10	

A. 15 is tenant of a farm under similar circumstances, compounding for the tithes at 46*l.* and paying poor's rate for tithes at 3*s.* 6*d.* in the pound, amounting to 8*l.* 1*s.*

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment	300	8 15 0		300 0 0	4 7 6		
Tithes	..	..		54 1 0	0 9 0	13 11 6	

NOTE.—By law the rector is chargeable as occupier of tithes compounded for, and liable to the poor's rate. With respect to the tithes he is to be considered the landlord. An agreement to pay those rates by the tenant of the land enhances the composition, and consequently the value is increased.

A. 16 is owner and occupier of a capital mansion-house, garden, and pleasure ground, with walks, shrubberies, and plantations, producing (except the garden), little profit, and occasioning much expense. On a survey the house and buildings are estimated at 250*l.*, the garden two acres at 5*l.* per acre; the remainder according to the nature and quality of the soil, twelve acres, at 20*s.* per acre. The owner contends that the latter, producing no profit, ought not to be charged. The commissioners determine that the land is rightly valued according to its quality, notwithstanding the unprofitable manner of using it.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£ s. d.	
Assessment { House	250	7 5 10		22	0 6 5	8 5 1	
Lands	22	0 12 10					

A. 17 is the owner and occupier of a mansion house valued at 200*l.*, land 300*l.* and is owner of fifteen cottages in the same parish, let to tenants at 40*s.* each. The assessor for convenience assesses the whole on A.

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	£	£ s. d.		£	£ s. d.	£ s. d.
Assessment	Houses	230	6 14 2			
	Lands	300	8 15 0	300	4 7 6	19 16 8

A. 18 occupies his own lands as a farm, which one year with another produces a profit (over and above the expences) of 400*l.*, out of which he deducts parochial taxes 50*l.* He delivers an account of the value at rack-rent of 175*l.*, which is one-half the valued profit, after deducting therefrom the taxes. The assessor being of opinion that the rates belong to the occupation, estimates the property at 200*l.* and the occupation at 200*l.* The commissioners confirm that estimate, on the ground that those burthens fall by law on the occupier, and that it is intended that lands occupied by the owner should be assessed to the same value as if it was about to be let to a tenant at rack-rent, he paying the parochial taxes. Now, if the land was valued at 175*l.*, the sum of profit to the landlord and occupier would be 350*l.*, which would leave the tenant's share 225*l.*, being 50*l.* more than the rent, which no landlord would knowingly let it at. The assessor is therefore right in valuing it at 200*l.*, which leaves the tenant an equal share of the profit.

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	£	£ s. d.		£	£ s. d.	£ s. d.
Assessment	200	5 16 8		200	2 18 4	8 15 0

A. 19 occupies his own farm, he paid the land-tax up to Lady-day last, but having redeemed it, and it becoming exonerated from that time, he claims it as a deduction. The commissioners consider that the assessment is for the current year, and that no payment can be claimed as a deduction, unless the like payment continues for the current year. They consider the words of the rule as decisive of that construction, which confines it to land-tax which has not been redeemed, meaning at the time of making the return, in which case only the last payment decides the quantum. And they accordingly disallow the claim.

A. 20 occupies a farm belonging to B., having covenanted to pay the land-tax for B., notwithstanding which he claims a deduction for it as paid by B. On inquiry the commissioners find that B. instructed him to make that return, and they accordingly assess the duty under schedule A. in treble duty, and under B. in single duty, after adding the land-tax to the amount returned. Right; for the landlord is the claimant of the deduction.

A. 21 in another case of the like nature, where the occupier returns of his own accord the land-tax as paid by his landlord, the commissioners consider the occupier only as culpable. They make the assessment under A. in the single duty, and under B. in the treble duty, and inflict the penalty on the occupier for a false return.

A. 22 is owner of a house in which he lives, and which never has been let. He values the same at 50*l.* per annum. It is one of a row of houses built at the same time, of equal dimensions, and fitted up in the same substantial manner, and is in equally good repair. The assessor discovers that one of the houses has been lately let unfurnished at 90*l.* per annum, and in consequence estimates A.'s house at 90*l.* against which he appeals, and the commissioners confirm the estimate.

A. 23 is owner of a house situated similarly, in which he resides, which he values at 50*l.* The assessor discovers that the adjoining house, of which A. is also owner, has been let by him at 90*l.* On production of this lease to the commissioners, they adjudge the return of his own house fraudulent, and assess him treble on the increase of 40*l.* or at 170*l.*

A. 24 is the lessee of a house let within seven years at 60*l.* per annum on a lease of 21 years. On production of the lease, it appears that he has covenanted to expend thereon in one year 300*l.* A surveyor is employed to state the improvement of the annual value by that expenditure for the term, which he reports to be equal to 15*l.* per cent. on which the commissioners assess at 105*l.*

A. 25 rented ground on a building lease at 12*l.* per annum, on which he has erected a dwelling, which he has sold to A. for 4000*l.* The assessors estimate it at 6*l.* per cent. on the price. But the commissioners direct the house to be valued, and to state the rack-rent it is worth to be let, as a rule of valuation prescribed by the Act, including the ground-rent.

A. 26 owner and occupier of a mansion in the country which cost 120,000*l.*, and is returned at not more than one which cost 4000*l.*, but which from its situation would bring as high a rent. The commissioners decided that the value is in proportion to the rent each house would let at. Locality and convenience to trade are often the criterion of rent, the cost and size of the house can never be so considered, but often operate the other way.

A. 27 possesses a considerable estate in the parish of B., part of which he occupies, and lets the other in parcels from Candlemas to Christmas following. The assessor calls on him for a return of the whole which he refuses, delivering in only a return of that part not let by him at 250*l.* The surveyor lays an information thereof before the commissioners, and at the same time delivers in a valuation of the lands so let, at 650*l.* per annum, being the actual rent paid by the different tenants. The commissioners considering the landlord chargeable by the third rule of No. 4, Schedule (A.), and that he has been guilty of a wilful neglect with intention to defraud, fine him in

the penalty of 20*l.* and assess him in the whole, increasing the 650*l.* to treble duty.

	A.		B.			
	Value.	Duty.	Value.	Duty.	Penalty.	Total.
	£	£ s. d.	£	£ s. d.	£	£ s. d.
Assessment	2200	64 3 4	2200	32 1 8	20	116 5 1

A. 29 rents a house wherein is a shop; attached to it are various workshops and warehouses used wholly in trade, together with 10 acres of land valued at 10*l.* per annum. The whole is let at rack-rent for 100*l.*

	A.		B.		
	Value.	Duty.	Value.	Duty.	Total.
	£	£ s. d.	£	£ s. d.	£ s. d.
Assessment	100	2 18 4	10	0 2 11	3 1 3

The buildings are not chargeable.

A. 30 rents a house and offices, with gardens, spacious court-yard, &c., at 300*l.* per annum. The surveyor values the garden and court-yard at 30*l.*, and surcharges it to schedule (B.) The commissioners determine, that although the whole is let by one lease, and although the court-yard and garden produce no profit, that it is assessable.

	A.		B.		
	Value.	Duty.	Value.	Duty.	Total.
	£	£ s. d.	£	£ s. d.	£ s. d.
Assessment	300	8 15 0	30	0 8 9	9 3 9

However small the land may be that is occupied with a house, it is chargeable under schedule (B.) on a distinct valuation. Where the land is the principal, and the house is occupied for the purpose of farming it, there the whole is chargeable under both schedules.

A. 31, a chapel vested in trustees, they obtain a rent from the pews of 200*l.* per annum, but allege that unfurnished it is not worth more than 50*l.* This pretence is rejected by the commissioners, who, though they allow a dwelling-house should be estimated at the rent to let unfurnished, yet they cannot apply to a chapel which has no furniture in that sense. Fixtures in a house increase the value, and it may be estimated with them, and there is nothing in a chapel that can go beyond that description.

A. 32 has a farm at a reserved rent, besides which he has agreed to do all repairs, being found rough timber. This is not a tenancy at rack-rent, but it must be assessed at the annual value. The commissioners assess it at 5*l.* above the rent.

A. 33. An allotment is made to a rector in lieu of tithes, which was enclosed at the expense of the parish. The fences not being made, the rector had not the full enjoyment of it. The commissioners direct a survey, with instructions to value the land according to its then value. The rector had valued it on his actual profits. The surveyor for the crown had surcharged it to the amount it might let

at when enclosed. The surveyor employed by the commissioners value it according to his instructions, at a middle sum between the two on the present value, and the commissioners confirm that valuation.

A. 34. Land newly enclosed and let on the valuation of the commissioners * for a term, proves unproductive in its crops. The commissioners † decide, that the lessee is bound by the rent, which is fixed for the whole term, and perhaps in contemplation of the risk on the first cultivation. Land is to be assessed by an artificial rule, and not on the profits.

A. 35. A., B., C., D., E., and F., minors, are by the will of their father entitled to certain estates as joint tenants, to the profits of trade as partners, and to the benefit arising from the occupation of a farm, the whole being under the management of a guardian. The estates let are to be charged on the tenants. The estate occupied is to be charged on the guardian, under schedules (A.) and (B.), and the profits of trade under schedule (D).

A. 36. The rent of a farm was increased after the commencement of the year of assessment, but before the assessment was made. The valuation put on the farm by the assessors was on the old rent under which the farm had been assessed in prior years. The commissioners decided that in cases where the rent is the criterion, the rent payable at the commencement of the year should be taken.

A. 37. A survey was made of a parish with a view to an equal poor's rate, and the rate made on the full value. Since that time certain premises are let at a higher rent. The commissioners are bound to assess the premises so let at the rent, although in a higher proportion than the other properties in the parish.

A. 38 purchased an estate and now occupies it, and claims to be exempted for the first year after the purchase, having received no profit, but it is not allowed. The occupier for the time being is chargeable on the annual value, without regard to the profit. The charge is on an average of the expected profits drawn from the intrinsic value of the land.

A. 39 rents 20 acres of land at 7*l.* per acre, which he has converted into a nursery three years since, and he returns the profits first year 15*l.*, second 35*l.*, fourth 65*l.*

	A.			B.		
	Value.	Duty.		Value.	Duty.	Total.
	£	£ s. d.		£	£ s. d.	£
Assessment	140	4 1 8		38 6 8	1 2 4	5 4 0

This being a charge on the profits, the full duty of *seven pence* in the pound is chargeable, for the rule means no more than that the actual profits shall be taken to be the income, instead of one-half of the annual value.

* The commissioners named in the Enclosure Act.

† The commissioners under Property Tax Act.

A. 40 rents 20 acres of nursery at 7*l.* per acre, which is a nursery in full produce. A. returns his profits at 20*l.* per acre each year.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£	s. d.
Assessment	140	4 1 8		400	11 13 4	15	15 0

A. 41 rents a farm consisting of 60 acres, having 10 acres in hops; the annual value 25*s.* per acre. The profit of the hops he estimates on an average of three years, at 30*l.* per acre.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£	s. d.
Assessment	75	2 3 9		62 10 0	0 18 2	11	16 11
Hops	..	..		300 0 0	8 15 0		

A. 42 rents a farm of 300*l.*, having 25 acres of hops, which portion does not exceed one-tenth part of the farm.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£	s. d.
Assessment	300	8 15 0		300	4 7 6	13	2 6

A. 43 purchased a piece of land, part of which he has converted into a garden, and is building a house, not occupied, on the remainder. The land remains assessable on the annual value under both schedules, but that built upon is assessable under A. only.

A. 44. The parish of B. allows the vicar a house rent free; the vicar is chargeable under schedule (A.) on the annual value: this is given in lieu of so much salary, and is the mode the Act takes of charging that amount of salary.

A. 45 is receiver of the tolls of a canal company, and has a house allotted to him to reside in and transact the business of the company. The commissioners determine that as the house is directed not to be included in the return of the company, it was for the purpose of charging the occupier of any property belonging to them, and therefore charge A. on the value of the house. If A. has not the exclusive use of the house, the company should partake of the assessment, but it is for them to settle it with their servant.

A. 46 rents a house and garden at 30*l.* per annum; the garden is worth 2*l.* per annum.

	A.			B.			
	Value.	Duty.		Value.	Duty.	Total.	
	£	£ s. d.		£	£ s. d.	£	s. d.
Assessment	30	0 17 6		2	0 1 2	0 18 8	

A. 47 granted a lease within seven years to his two sons, at 224*l.* per annum, confessedly worth double that amount. This is not a lease at rack-rent, in consideration of rent reserved, the consideration of natural affection must be added. The commissioners are not bound by this lease, but may assess on the annual value.

A. 48 covenants with B. to allow him out of the rent of 300*l.* 50*l.* per annum in consideration of a certain quantity of claying to be done by him annually. This is not a deduction to be made out of the rent, it is for a lasting improvement for the benefit of the inheritance, and is no part of the tenant's burthen.

A. 49 is owner and occupier of a farm. The assessor applies for instructions how the assessment is to be made. The assessment is to be made in the same manner as it would be made if the farm was to be let, each party bearing his own burthens; that is to say, the parochial taxes and the tithes (if any) are to be borne by the occupier, which is what the Act means by directing the value to be taken exclusive of parochial taxes.

A. 50 is the lessee of a house, having covenanted to expend in repairs 300*l.*, and to pay rent 90*l.* It is surveyed under the order of the commissioners, and valued at 100*l.* The commissioners examine the surveyors on oath, and find the real value to be 120*l.*, the surveyor having been induced at A.'s entreaty to bring in an under valuation, notwithstanding which the commissioners assessed it at 100*l.* Whereupon the surveyor of the crown surcharged the assessment, and on the evidence before given, the commissioners confirmed the surcharge at 120*l.*, the valuation having been superseded by the surcharge.

A. 51 contracts with B. for a lease at a certain rent, but insists on certain repairs being done by A., according to valuation, before the delivery of the lease. On production of the lease, which is silent as to the repairs, the commissioners decide that the transaction is fraudulent, and with intent by the lease to conceal the real value of the house, and direct the assessment to be made on the annual value and not by the rent, although the letting was in the preceding year.

A. 52. The corporation of B. hold lands to a considerable amount, part let in farms to tenants, who pay the rents to their treasurer; other parts also let, the rents of which are paid in shares to the individual burgesses, according to a rota of seniority. Other lands are occupied by burgesses in small lots or divisions. The burgesses must be assessed at the full rate of duty.

B. 1 is the owner of 500 acres of woodland, under his own management, a portion of the produce of which is cut down annually, and as near as may be of equal value in each year, amounting to 625*l.*, which is at the rate of 1*l.* 5*s.* an acre. On a review of the adjoining lands, it is found they are worth from 10*s.* to 20*s.* an acre, according to their quality, but depending more on the state of improvement. A. meaning to act conscientiously, considers the value arising from improvement not to be brought as a rule of valuing his woodlands, which have not been improved, therefore estimates his woodland on the medium average of those not under improvement, viz., at 12*s.* 6*d.* an acre, and returns 312*l.* 10*s.* as the annual value. The commissioners confirm this estimate, and assess him accordingly for the woods as lands, under schedules (A.) and (B.).

B. 2 is owner of 20 acres of wood, and having lately made no profit of the wood, insists on its not being assessable. The commissioners take an opinion, by which they are informed, that woods in exclusive occupation or enjoyment are assessable only as lands on the annual value thereof. That such assessment is to be made annually, without regard to the actual profits, or mode of cultivation, on the quality of the lands in their present state. To this opinion the commissioners assent, and make the assessment accordingly. This is the rule which ought in all such cases to be pursued.

B. 3 sells to A. 500 acres of wood, consisting wholly of fir and pine, of 200 years' growth, meant after felling to be ploughed, or kept for pasture without cultivation, and not again planted. The land is of small value, and an assessment thereon will produce a small revenue in no way adequate to the produce of the sale. On this idea the commissioners hesitate on the mode of assessment, not doubting the provisions but the justice of the Act; but after considering that a tax on the sale, would be to tax the profit and produce of 200 years, they agree to an assessment on the annual value of land on B., and charge A on the profits he receives by the purchase.

B. 4 sells a lot of wood, to be paid by instalments, viz., 100*l.* in the year of sale, 200*l.* in the next year, and 2000*l.* in the following year; how is he to be assessed?—Answer. He is to be assessed each year on the amount the lands would let for to a tenant, for the purposes of ordinary cultivation. The general rule applies to all lands, without regard to the mode of cultivation, and charges the duty on the average value, on the supposition that the owner or occupier will turn it to the best advantage.

B. 5 rents 70 acres of woodland at 20*s.* per acre for 21 years; the lease contains precise covenants for the quantity to be felled in each year, both of timber and underwood, the latter in such manner, that the whole shall be cut in 14 years, and the former on an accurate estimate of the value and number of trees to be cut down from the part cleared of underwood each year; the commissioners assess on the rent.

B. 6 having 500 acres of woodland, which six years ago he cleared of all sizeable timber, and raised 20,000*l.* thereupon, and will not secure any further profit for 60 years or more, and contends he cannot be charged for his wood; the commissioners, in arguing with him on the effect of the general rule, put this case of illustration: "On an enclosure B. has an allotment of 300 acres of common, valued by the commissioners of enclosure as not capable of producing profit for seven years, on account of the great expense of enclosing, grubbing, draining, &c., and therefore let it for 21 years at a rent of 200*l.* B. being a spirited farmer brought the whole into cultivation at a great expense the first year, and increased the value considerably beyond the estimate of the commissioners, yet he was charged for that and every subsequent year at the rent of 200*l.* being the average of the profit during the lease, and binding during the first seven

years." Why then cannot the woodland be valued at the average rent it is worth for a 21, 40, or 60 years' lease, as circumstances require? they accordingly assessed A. at an average rent.

B. 7 is owner and occupier of woodland on which there has been no fall since it became his property, and he is rated to the poor at 37*l.* per annum. He is assessable also under the Property Act, and should be assessed accordingly at 37*l.* per annum.

B. 8 contends that woods are not chargeable.—Answer. If parliament had intended that woods should not be assessed, they would have exempted them by a special clause, having before included them under the description of lands, by which description they will pass in any common conveyance. Had they intended that wood should be assessed in any other manner, they would have included them in the particular properties amongst tithes, manors, fisheries, &c., but from the impolicy of taxing woods on the profits, which might have impeded the fall during the operation of the tax, and from the impropriety of defining what should come under the term lands, which has a legal and limited meaning, they have entered into no explanation; from which the inference is, that the rule originally laid down is right, and ought to be pursued.

B. 9. A grove consisting of underwood, was cut after 22 years' growth, and sold for 350*l.* An assessment was made on that amount; but on appeal, the commissioners seeing the extreme hardship of charging in one year the profits of 22 years, assented to the rule laid down by the Act, of charging the land annually on its value to let by the year, and by that means reduced the assessment to a reasonable average.

APPENDIX.

No. II.

Relating to Assessments on Particular Properties.

TITHES.

A. 1. The tithes of a vicarage are leased at a rent of 10*l.* per annum. The lessee A. takes a part in kind, and compounds with B. for the remainder. He estimates the part taken in kind at 100*l.* per annum, and the amount of the composition at 40*l.*

	A.		B.	
	Value.	Duty.	Value.	Duty.
	<i>l.</i>	<i>l s. d.</i>	<i>l.</i>	<i>l s. d.</i>
A.'s assessment	140	4 1 8	100	0 16 8
B.'s assessment	..	..	40	0 6 8

A. on payment will deduct from the vicar 3*l.* 1*s.* 10*d.*

A. 2. Rector compounding for his tithes claims as a deduction the expense of collection.—Answer. The expenses of the management of estates are not allowed in any instance.

A. 3. A steward of an impro priator claimed the amount of rates and the expense of an annual dinner given to the occupiers. The commissioners granted a deduction for the rates to the amount paid the preceding year, but treated the claim of a deduction for the voluntary and gratuitous expense of a dinner, as it deserved, without serious consideration.

A. 4, rector of B., compounds for the whole of his tithes for the last year; he will be charged on the amount of the composition under A., and each tenant on his share under B.

A. 5, rector of another parish, takes the tithes in kind and returns the profits of three years at 600*l.*, 500*l.*, and 400*l.* The average on which he is charged is 1500*l.*, the sum of the whole, divided by 3 = 500*l.*—duty 14*l.* 11*s.* 8*d.*

A. 6, rector of another parish, returns the profits of one year at 350*l.*, he is charged on that sum. The second year of assessment he returns two years at 350*l.* and 400*l.*, he is charged for that year on 750*l.* divided by 2 = 375.

A. 7, rector of another parish, returns part of his tithes taken in kind, the average of which on three years is 160*l.*, and for the remainder he has compounded at 200*l.* per annum; the dues and other money for three years amount to 60*l.*, the average of which is 20*l.* He is charged on 380*l.* for the whole.

A. 8. In the parish of B. it is usual to estimate annually the tithes of the different crops when standing, and to offer them to the different occupiers of the lands at the estimated price. This is a sale of the tithe and not a composition. And therefore, if in some years, in consequence of all the offers not being accepted, some part is taken in kind, the profits of those, and the prices of the tithes sold, should be brought into a common average on the amount of three years in like manner as if the whole had been taken in kind.

A. 9, rector of B., in making up his account of compositions for tithes, states the amount to be 260*l.*, and the amount of the parochial rates to be 52*l.* the assessment should be 208*l.* under schedule (A.), the parochial rates being allowed as a deduction.

A. 10. Grant of tithes for three lives which are underlet at 280*l.* per annum, and taken in kind. The under lessee is to be charged on the profits. The land-tax and a chief rent are paid by the mesne lessee. The under lessee pays all parochial rates. For the chief rent, the mesne lessee will be entitled to deduct the duty; inasmuch as the assessment is made in respect of the property and occupation united, being made on the whole profits; the under lessee on behalf of the mesne lessee may claim a deduction of the land-tax from the profits, and on payment of rent (from which the land-tax is in fact deducted) the under lessee will not be entitled to deduct more duty than is charged on the rent after deducting the land-tax. Profits 600*l.*, land-tax, 30*l.*, parochial taxes 60*l.* = 90*l.*

	A.			B.			
	Value.	Deduction.	Duty.	Value.	Duty.	Total.	
	<i>£</i>	<i>£</i>	<i>£ s. d.</i>	<i>£</i>	<i>£ s. d.</i>	<i>£ s. d.</i>	
Assessment	600	90	14 17 6	510	4 5 0	19 2 6	

Out of this he will be entitled to deduct from the mesne lessee 7*l.* 5*s.* 10*d.*, that being the duty on the rent 280*l.*—the land-tax 30*l.*, the assessment having been diminished by 17*s.* 6*d.* in respect of the land-tax.

The mesne lessee pays a rent of 160*l.*, on payment of which he will deduct 4*l.* 13*s.* 4*d.*

A. 12 is rector of a parish, having taken the tithes of three farms in kind, and let the remainder on composition, makes no return. The assessor refers himself to the commissioners to instruct him in making the assessment, not knowing what is meant by an average. They inform him, that when properties vary in their value from year to year, it becomes necessary to compare the profits of a number of years together. That in the case of tithes taken in kind, three years are prescribed by the Act, for which purpose the actual profits for three

preceding years must be returned. The average for one year will be obtained by adding together the profits of each year so returned, and dividing the sum or product by three. The return for the first year is $100l.$, the second $90l.$, and the third $85l.$. The sum or product is $275l.$, which, divided by three, gives $91l. 13s. 4d.$. In order to make the estimate of the whole of A.'s profits, the amount of the several compositions for tithes paid in the preceding year, viz. $163l.$ is to be added to the former average, which will be $254l. 13s. 4d.$, which the assessor will take as his estimate, as also $50l.$ paid for parochial rates under the head of deduction. So that it appears that the average profits for one year on any given number of years, is the sum or product of those several years divided by the number of years.

A. 13 is vicar of B., and entitled to surplice fees and Easter offerings; these are dues in right of the church, and are chargeable under schedule (A.) on the amount, per 3rd rule, No. III.

B. 1. Under an Act of Parliament for enclosing a parish, the rector has an allotment of land in lieu of tithes. The several occupiers of lands from which the tithes have been discharged are entitled to a deduction of one-eighth from the value assessed under schedule (B.) their lands being made free of tithes.

B. 2. An extra-parochial place prescribes *de non decimando*, or for a total exemption from tithes. The several occupiers of lands therein are entitled to the deduction of one-eighth, which is thus made, and two of the occupiers claim a deduction for land-tax:—

A.				B.			
Value.	Deduction.	Duty.		Value.	Deduction.	Total.	
£	£	£	s. d.	£	£	s. d.	£ s. d.
1 150	14	3 19	4	$150 - \frac{1}{8} =$	131 5 0	1 18 2	5 17 6
2 240	20	6 8	4	$240 - \frac{1}{8} =$	210 0 0	3 1 3	9 9 7
3 70	..	2 0	10	$70 - \frac{1}{8} =$	61 5 0	0 17 9	2 18 7
4 120	..	3 10	0	$120 - \frac{1}{8} =$	105 0 0	1 10 7	5 0 7

B. 3. A parish is discharged from all tithes on payment of a corn-rent, and claim the deduction of one-eighth. The corn-rent is from its nature variable in its amount, but this does not alter the total exemption from tithes; one corn-rent remains until another is fixed, and the commissioners allow the claim.

B. 4. A farm pays a modus for all grass land, of which at the time of the assessment it is wholly composed. The deduction of one-eighth, including the modus, is allowed.

B. 5. A farm is free of hay tithe, but pays corn tithe. The rent is $200l.$. The farm is valued, including the tithe, as if it was free of tithe; and the value being $280l.$, one-eighth is deducted and charged on $245l.$ to schedule (B.), thus—

A.			B.		
Value.	Duty.	Value.	Duty.	Total.	
£	£ s. d.	£	£ s. d.	£ s. d.	
200	5 16 8	$280 - \frac{1}{8} = 245$	3 11 5	9 8 1	

TOLLS.

1. The tolls of a bridge are let at 39*l.* per annum. The lessee is chargeable at *seven-pence* in the pound on the whole profits, and he will deduct 11*l.* 10*s.* 5*d.* from the lessor. It is stated that the receipts this year are 430*l.*, and consequently the income of the lessee is 35*l.*, on which he claims to be exempt, having no other income.

	A.			B.		
	Value.	Duty.	Income of Lessee. <i>l.</i> <i>s.</i> <i>d.</i>	Duty discharged. <i>l.</i> <i>s.</i> <i>d.</i>	Net Duty. <i>l.</i> <i>s.</i> <i>d.</i>	
Assessment	430	12 10 10	35	1 0 5	11 10 5	

which he will deduct from the lessor.

2. In another case it is stated that the lessee's receipts being 556*l.* after deducting repairs 160*l.*, do not amount to the rent 400*l.* The repairs are paid by the landlord, and are a deduction from his rent, and therefore cannot be allowed to the lessee in making up his separate account. His income, not allowing this deduction, is 56*l.*

	A.	
	Value.	Duty.
Assessment	396	11 11 0

he will deduct 7*l.*, and pay 4*l.* 11*s.* on his own account.

3. A duty is raised, by virtue of an Act, on the tonnage of shipping in the harbour of _____ for the purpose of improving the harbour, on the credit of which the trustees have borrowed large sums at interest. The revenue is more than is necessary for the repair and payment of interest. The commissioners charged the treasurer in the amount of interest paid to creditors and the disposable surplus. Right.

4. The profits of a turnpike under the management of the trustees are chargeable on the treasurer or other officer in receipt of the tolls, the toll-gatherer being their servant, who is only chargeable for his salary; but the profits of tolls let is chargeable on the lessee.

TOLLS.—LOCKS.

5. The tolls of a navigable river received at a lock are leased to A. at an annual rent of 100*l.* per annum. Of another lock to B. at 70*l.* per annum, and of another lock to C. at 80*l.* per annum. The lessees in this case are the persons carrying on the concern; each of them in their respective parishes are chargeable on the amount of their respective profits, including the rent; and each will, on payment to the trustees, deduct the proportion of the duty thereon.

6. The tolls of another navigable river are collected for the use of the trust by collectors with salaries, who account to them for the whole

profits. The company is entitled to be assessed by one account, where the general concern is managed on the balance of their profits.

7. Another trust, under similar circumstances with the last, has borrowed divers sums at interest on the credit of the tolls, and on striking a balance they have not enough to pay the interest. They must nevertheless be charged on the whole amount of the interest payable, as the receivers of the profits of the creditors, and are bound to retain the duty.

8. The treasurer of a turnpike road conceiving that nothing was chargeable on him beyond the interest payable to the creditors, as the trustees were not proprietors for any beneficial purposes to themselves, and that the surplus above what was expended for repairs was not chargeable, appealed from the charge made on him for the surplus of the receipts above the expenditure, and argued on the rules adjudged in respect of the poor's rate. The commissioners admitting the decisions under the poor laws to be just, because that is a rate on the proprietors in respect of their profits, which the tolls are not, decided that the cases were not similar, inasmuch as this is a tax on the profits, in respect of which the person receiving them is made answerable, although he can in no event be considered as the proprietor, or beneficially interested. The laws relating to the poor, tax the proprietor in respect of his profits, but the Property Act charges the profits of the concern in the hands of the first receiver; and therefore the only question is, what is the profit of the concern? The receipt within the year, after satisfying all expenses. If there be any further appropriation of the profits by virtue of a contract, the receiver is chargeable with the duty on behalf of the person entitled to that appropriation. The account in that case was,

Amount of tolls received in the preceding year.....	£4500
Expended in repairs.....	£2000
Paid interest.....	2000
Balance.....	500

The value assessed was 2500*l.*, and on payment of the interest the duty on the amount thereof would be deducted.

9. The tolls of a turnpike are taken by a collector appointed by trustees, and accounted for with the treasurer. In the preceding year they amounted to 8000*l.*, and the expenses to 4500*l.* The assessment should be on the treasurer, to the amount of 3500*l.*

10. In another case the tolls are let for 650*l.*, the receipts are 2000*l.*; the expenses of repairs paid by the lessee, are 1200*l.* He should be assessed on 800*l.*, 23*l.* 6*s.* 8*d.*, and deduct 18*l.* 19*s.* 2*d.* from the trustees.

In another case the tolls are let for 650*l.*; the expenses, paid by the trustees, are 650*l.*, and the receipts 800*l.* The lessee will be charged on 150*l.*, no part of which he can deduct.

12. In another case the lessee has to pay to the trustees 120*l.* over and above the expenses, which 120*l.* the trustees pay, as interest, to

creditors. The lessee will deduct 3*l.* 10*s.* from the trustees, and they will deduct the like proportion from the creditors.

MANORS.—FINES.

The fourth and fifth rules in the Act may, as far as regards fines, be considered together. The fines included in the latter are those which are taken on voluntary grants of lands on renewals, where there is neither custom nor prescription to warrant it, but where it arises on a contract between the lessor and lessee. The fourth rule includes all fines received on the grant of any copyhold or customary estate where the lord is bound by the custom of the manor to renew; but it includes arbitrary as well as fixed fines, for arbitrary fines are restricted by the rules of law, and are bound by the custom; and all fines paid on a customary renewal or admission to lands, parcel of a manor, are chargeable under that rule. In the fourth rule the value is to be ascertained on an average of seven years; in the fifth, on the amount received in the year preceding; therefore it is material to attend to these distinctions.

CANALS.

A company of proprietors acknowledge the profits to be 24,000*l.*, but set against that 22,000*l.* for expenses; being called upon to particularize them, which they refuse, and the commissioners having reason to believe that the expenses have been occasioned by cutting a new canal, and considering that as an increase of their capital, and not allowed as a deduction, they assess the whole profits. The commissioners are right: no expenses can be allowed but what are expended on the same property from which the profits arose, and then only by averaging the accustomed expenses for preceding years.

A., a single proprietor of a canal, keeps his office at B.; but has made his return in the parish where he resides. This is irregular; his return should be made in the parish or parishes where the profits are received. It is essential that the value should be under the jurisdiction of those commissioners who, from their local knowledge, are best able to judge of them, and who can with the greatest facility obtain information.

The proprietors of a canal have lands adjoining the canal, the proprietors are to account only for their profits from the canal, and are to be assessed separately for their lands. The amount of the salaries of their officers the proprietors may deduct as an expense, and the officers return their salaries as part of their income.

QUARRIES.

One of limestone is let at a rent per ton of lime. Q. How is the assessment to be made? On the tenant under schedule (A.), on the

amount of the profits of the concern; and when the rent is ascertained he will be entitled to deduct the proportion of duty.

THE USE OF STREAMS, WATER, AND WAY-LEAVE.

A. rents a stream of water for the use of his manufactory; this is to be charged, under schedule (A.), on the rent paid, the lessor being in this case the agent of the lessor. The lessee not making any distinct profit of the water, but as an instrument of trade, he will account for the profits thereof in his account of trade, and the rent will be allowed as a deduction on making up the account.

IRON WORKS.

A. and B. iron masters, have a lease of a large tract of mountainous land, at a rent of 2,000*l.* per annum. They have expended 7,000*l.* in erecting furnaces, casting-houses, engines, and other conveniences. They have returned the rent of the land at 2,000*l.*, but no value for the occupation. They, in fact, are not occupiers, having only the liberty of digging for ore, but not of cultivating. They also return their profits of trade at 6,000*l.*, but claim to have a deduction of the interest for the 7,000*l.* expended. The commissioners would have allowed them the average of expenses of repairs, but not for their capital expended in buildings; and they assess them in 8,000*l.*, under schedule (A.) leaving them to deduct the duty on payment of the rent. By this determination the commissioners consider the concern in the nature of a trade, and the rules in schedule (D.) as applicable to it, and which may, by the 188th section, be applied in such case.

FISHINGS.

A fishery, running into several districts, if carried on by a company, may be assessed in one account; but fisheries not carried on by a company cannot. The assessment may however be divided, by a division of the general account in several districts, allotting to each a portion in a ratio as near to the length of the stream as possible. The persons carrying on the concern are to be assessed, but the duty may be levied on the owner, occupier, or receiver of the profits.

On the river Tweed there are extensive fisheries; some are let, others in the hands of the proprietors. Whoever carries on the concern is chargeable on the actual profits. If he pays rent, he is charged for that as the receiver, and will be entitled to deduct a portion of the duty. If the profits do not amount to the rent, he must still be charged on that, and make his deduction.

MINES.

A. has extensive shares in several mines, situate in different parishes, carried on by different companies, each having a treasurer or general agent. In one mine, No. 1, his profits amount to 15,000*l.*; No. 2, 6,000*l.*; No. 3, 4,000*l.*; in No. 4, his losses amount to 2,500*l.*; in No. 5, to 2,000*l.* In what manner is he to be charged? Answer.—He is not to be charged personally, each mine being carried on by companies. The treasurer of each will deliver an account of the profits in the parish where it is situate. After these accounts have been allowed by the commissioners, and the assessments made, A. will declare his proportion in each separate concern in the parish where No. 1 is assessed. He will produce certificates from the commissioners, where the other mines on which he has sustained a loss are assessed, of the amount of assessment, and his proportion, which, supposing them to be as above stated, amounting to 4,500*l.*, the assessment on No. 1 will be diminished in that proportion. The treasurer of that mine will, on payment of 15,000*l.* to A., deduct from him the duty on the difference (10,500*l.*), by which means he and the company will be discharged of so much of the assessment. In like manner, all other adventurers in the same mines may set off one loss against another.

The expenses of working a mine amount to 1,165*l.* They raise ores of the value of 800*l.*, out of which they pay the lord to the value of 80*l.* The loss 445*l.* The adventurers will be charged on 80*l.* as agents for the lord, which they will deduct. The captain of the mine, and the purser, being both adventurers, are assessable also for their salaries, and cannot set off the loss against the salary; neither can any adventurer set off his loss against the profits of any property, or the profits of any trade.

CROWN PROPERTY.

The receivers of Her Majesty are authorized to allow the rate of duty charged on the crown property in the names of the lessees.

The messuages belonging to Her Majesty, in the occupation of any officer, in right of his office or otherwise, are chargeable on the annual value thereof, except apartments in Her Majesty's royal palaces.

And, on the whole of the Act, no exemption can be claimed for crown property, except where the Sovereign is in actual possession. Whatever is beneficially enjoyed by a subject, whether in right of his office or as a boon, is chargeable on him.

NOTE.—With the view of preventing obstacles in the way of collecting this tax on public properties beneficially enjoyed by a subject, the objections to which are drawn from cases relating to the poor law, it may be useful to set down the principles that govern that law; first premising that the rate for the poor is chargeable on the occu-

pier of lands or tenements; and that the duty on property is charged for all lands or tenements on the occupier for the time being, with this extension, that every person having the use of lands or tenements shall be taken and considered for the purposes of the Act, as the occupier of such lands or tenements; and when that definition is connected with the provisions respecting the property of the crown and public property, it will be seen that this Act has, in its provisions, greatly extended itself beyond the Act respecting the rate for the poor.

The comptroller of Chelsea College, residing in the comptroller's apartments there, is assessable to the poor of Chelsea for his apartments. — 2nd Burr. Rep. 1060.

Greenwich Hospital is within the window tax as far as relates to the apartments of officers. By the twelve judges.

Horse barracks leased to the colonel of the regiment, wherein no one slept, are not rateable on the colonel of the regiment, because there is no beneficial occupation, and they are the property of the public. *Lord Anherst and Lord Somers*, 2 Term Reports, 375.

The master-gunner of His Majesty's fort and battery at Seaford, a warrant officer appointed and removable at pleasure by the master-general of the ordnance, occupied the whole of the battery-house, except one room, the furniture of the house belonging to him. On this state of the case, the court of king's bench adjudged him rateable; Lord Kenyon said, "It is not a general position that a servant of the crown occupying a house in respect of his office is not rateable for it," and mentioned some instances. Soldiers indeed cannot be said to be occupiers of their barracks, they are no more than mere servants. In this case the party rated was a warrant officer.

A lieutenant-colonel of artillery lived in part of a barrack formerly inhabited by soldiers, but lately fitted up for the commanding officer. It consists of two stories, of four rooms in the lower story, one room is used as a store-room, another as a quarter for the adjutant, a third as an office for the commanding officer to transact the business of the regiment, and the fourth as the appellant's kitchen; the rest is used by the colonel and his family. The usual barrack furniture was supplied by the crown. By the court of king's bench, the principle to be collected from all the cases is, that if the party rated have the use of the building or other subject of the rate as a mere servant of the crown, or of any public body, or in any other respect for the mere exercise of public duty therein, and have no beneficial occupation of or emolument resulting from it in any personal or private respect, then he is not rateable. The property of the crown in the beneficial occupation of a subject, whether he be a civil officer of the crown or a military officer, is in each case equally rateable. Private soldiers having no accommodation in barracks beyond what is required for mere ordinary uses and purposes, are not rateable: but if their barracks should supply even them with any accommodation of a

beneficial and valuable nature, the analogy would afford a ground for including them in the rate. *The King v. Terrot*, 3 East, 506.

The manor of Egham being in the hands of His Majesty, was held not rateable. But the tenants of His Majesty in the same hundred were rated under both schedules, and deducted the duty under schedule (A.) in proportion to the rent paid to His Majesty. So it should be in all cases.

A tract of land, called the New Park, is in the occupation of the crown. There is a lodge, in which a keeper lives with his family. The new Park is not chargeable; but the lodge being beneficially enjoyed by a subject, is chargeable.

General H. occupies on sufferance certain slips of land near W. Park, for which he pays no rent.

	A.		B.		Total.
	Value. £	Duty. £ s. d.	Value. £	Duty. £ s. d.	
Assessment	40	1 3 4	40	0 11 8	1 14 8

DEDUCTIONS IN MAKING THE ACCOUNT.

A. 1. The living of B. W., of the value of 600*l.* per annum is mortgaged for 1680*l.*, under the provisions of Gilbert's Acts, which require a portion of the principal as well as the interest to be paid off yearly. The rector claimed a deduction from the value, on account of the payment of the principal, (he being entitled to deduct the duty on the interest on payment). But the commissioners not finding such a deduction authorized by the Act, rejected his claim.

A. 2 having redeemed his land-tax, but not paid the whole of the consideration, pays interest on each instalment at the bank, and claims a deduction for that interest in the same manner as he might have done if the land-tax had not been redeemed. The commissioners reject his claim, and refer him to the bank to allow the deduction of duty on payment of the interest.

In making up the account of profit and loss, if the whole of a particular transaction has ended in loss, it may be excluded from the account; as where an attorney was appointed a receiver in chancery, and the whole money was lost by the bankruptcy of the persons entrusted with it, he cannot set that off against the profits of his profession, but may exclude it from the account. If the loss had been in the regular course of the profession, he might have deducted the loss from the profits of his other concerns.

A builder returned his profits on an average of 4400*l.*, but claimed deductions for the ground-rent and interest of money borrowed to build certain houses with, and secured on them. This claim was rejected; he may deduct from both the duty on payment. For the rent of premises used in the trade, or wear and tear of implements, he may deduct the actual expenses incurred, but no further.

An officer of excise claimed deduction from his salary for ~~assessed~~ taxes, the keep of his horse, and expenses of receiving the duties. This claim, after consideration, was totally rejected.

A. being a clergyman, keeps a private school, and states his income as follows, with the deductions :—

	£ s. d.	<i>Per Contra.</i>	Allowed.
		£ s. d.	£ s. d.
Profits from a living ..	300 0 0		
3 pupils at 100 guineas per annum ..	315 0 0	Board and lodging of 3 pupils ..	180 0 0 94 10 0
12 at 50 guineas ..	630 0 0	Ditto of 12 do. ..	378 0 0 378 0 0
Day scholars ..	70 0 0	Salary and board to assistant ..	110 0 0 110 0 0
Profit from books ..	7 10 0	2 additional servants ..	60 0 0 40 0 0
	<hr/> 1322 10 0	Repairs ..	332 6 8 0 0 0
Deduct 1st article as charged in another way ..	800 0 0	Taxes, furniture, rent, or interest for the same purpose ..	50 0 0 0 0 0
	<hr/> 1022 10 0		<hr/> 1140 6 8
	117 16 8 loss per School.		622 10 0

D.

Value.	Duty.
£	£ s. d.

Assessment 400 11 13 4. The 300*l.* per first article is charged besides, under schedules (A.) and (B.)

A person is kept in the double capacity of menial servant and a clerk or shopman ; no deduction can be made for these expenses.

An apothecary keeps a horse, which he uses to visit his patients, and also on other occasions not connected with his business ; no deduction can be made for the expense of his keep, although he alleges he should not keep a horse if it was not for his business. If it was not for his business, he might not be enabled to maintain himself ; but if his business enables him to keep a private establishment, he ought not to be allowed that argument.

A. 3. In making up the account of the annual value of land occupied by the owner, the question is, what is the annual rack-rent which it is worth to be let to a tenant, he paying all parochial taxes ? To get at this, the same road must be taken as when an actual letting is to take place. What is the land capable of producing ? say 600*l.* on average ; what expence must be incurred annually in the cultivation ? say 200*l.* Then divide the remainder in equal moieties, and the rent will be 200*l.* At such a rent the profit of the tenant as estimated under the Act will be 100*l.* The owner's profit will then be 300*l.* He will be charged under schedule (A.), 5*l.* 16*s.* 8*d.* ; and under schedule (B.), 2*l.* 18*s.* 4*d.* = 8*l.* 15*s.*, which is ~~seven-pence~~ in the pound on his income.

A. 4. The owner of large estates having, under an enclosure Act, expended more than the rent in fencing his land, which ~~was~~ raised under a rate, claimed the amount as a deduction from the ~~assessment~~.

But the commissioners, thinking the Act does not warrant such a deduction, because it is capital expended in the improvement, rejected the claim.

WAGES.

The wages of servants, or clerks in trade, is a deduction from the profits in making up the account, as a current expense of trade. It becomes the profit of the servant or clerk, who is chargeable for it under schedule (D.)

An army agent receiving his appointment from the commander of the regiment, but under the orders of the secretary at war, is not a public officer, and entitled to be charged for the salary of his clerk. It is a private employment.

A. 5. 1. The salaries paid to stewards, or agents of lands, must be accounted for by them, although no deduction is allowed to their employer, such deductions being confined to trades and professions. The salary is a profit acquired by labour and diligence, and is a different profit than when in the hands of the employer, so as to obviate any objection to a double charge.

A. 5. 2. The receiver appointed by the Court of Chancery, to manage the estate of a ward of that court, who is paid a salary out of the rents, is chargeable for that salary, and cannot contribute by way of deduction to the tax charged on the property, in respect of his salary.

A. 6. A bailiff or superintendent of a farm, charged on the proprietor, who is also the occupier, claims on that account not to be charged for his salary.—Rejected.

DEBTS.

A. 7. From an income of 200*l.*, the proprietor has set apart 80*l.* per annum, for the payment of his debts, and claims a deduction to that amount; but the commissioners reject the claim, and charge him on 200*l.* This is an expenditure of his income, but not a diminution; for how can an income be otherwise expended than in pursuance of contracts creating debts? Payment of annual interest is allowed to be charged with the income paying it, but the capital or principal debt is not allowed to be deducted.

A. a hosier, sells to B. a parcel of goods for 100*l.*, these goods cost A. in the manufacturing 80*l.*, his profit thereon would have been 20*l.* If he makes up a debtor and creditor account, including therein the sale of these goods, he may deduct from the balance the amount of the loss; but if he does not include this in the account of his sales, he cannot deduct the loss from other profits, for in fact, by excluding this concern, his remaining balance remains entire.

A. 8 being assessed, assigned his estates to trustees for payment of his debts; the trustees claimed to be discharged, but the claim was

disallowed. The Act charges the receiver of the profits without reference to their application afterwards, and a change in the title makes no change in the assessment.

On a question, whether book debts, that is, recoverable debts not paid, are chargeable for the present year? The commissioners determined they were.

The account made up by a trader should not include those sales which have not been paid on the creditor side of the account; but the debtor side of the account may contain the loss sustained, which is the cost of the goods sold. The profit that might have been received, but which has not, should not be contained in either side; if part of the loss be recoverable, say at 10*l.* per cent., then one-tenth of the profit to arise from the transaction, should be accounted for, which may either be by separating the profit from the principal or not; if not separated, the whole sum received or receivable will form an item on the creditor side, and the whole sum lost or irrecoverable, will form an item on the debtor side.

DEDUCTIONS FROM PARTICULAR PROPERTIES.

B. 1. The charges in obtaining a dispensation to hold a second living are not to be allowed. Institution and induction fees not allowed.

B. 2. The owner of a colliery returned that he had expended, during the last five years, more money in renewing the colliery than he had received, and on proof thereof to the satisfaction of the commissioners, was relieved. This determination is founded on the peculiarity of mining concerns. A seam of coal is lost, and before another is recovered great expenses may be incurred, which is not like sinking a capital in a concern, but an anticipation of the profits. In other trading concerns, the investment of capital cannot be allowed as a deduction from the profits. The capital which returns a profit is returned with it, and the capital which yet has returned no profit is not involved in the profit received.

B. 3. In making up the account of profits arising from tolls, all sums expended in repairs are to be deducted.

LOSSES.

A. and B. are partners as attorneys; B., by speculations in land becomes bankrupt; and A., being his security, is compelled to pay 1,500*l.* which sum he claims to deduct from his profits. The commissioners reject the claim; they consider the loss as one not incurred in the course of his profession, but arises from an improvident trust and confidence in his partner, no wise connected with it.

In the same light a banker's loss was considered, who had confided a sum to his clerk, not in the course of business, which he embezzled.

A. returns the profits of his general trade on an average at 7,500*l.*, but claims certain deductions for loss sustained by the sale of stock,

the price being lower than when bought in. 2nd. By the failure of his interest in a canal, and for money advanced beyond his purchase-money, which reduced his profit. The commissioners decided, that these losses were not losses in his trade; but arising from an employment of his capital in concerns wholly unconnected with it, and therefore could not be set off.

An officer in a public office deposits his salary with a banker, who fails; he is not entitled to a deduction on that account.

A holder of annuities in the funds employs a banker in London to receive the dividends, who having received them becomes bankrupt, after a return of the amount in the country. He considers this as a diminution of income, and claims to be exempted. The commissioners consider the receipt by his agent as his receipt, that he ought to have paid the duty thereon at the time, and had he so done, he could not have been relieved, and that by making his return to the commissioners he cannot be in a better situation, and refuse to grant the exemption.

Certain oil mills are burnt down, and the owner claims a deduction from the profits of his trade, for the loss thereby sustained. The commissioners reject the claim. It is a loss of capital.

A maltster ships malt at Ipswich for London to the amount of 500*l.* and the ship is lost: he claims the whole as a deduction from the balance of his profits of trade. The actual loss sustained by him is the cost of the malt, the expected profit is not a loss but a deprivation of profit, and unless he has included that expected profit in his balance, he cannot deduct it. The mode of deduction is by adding together the whole of his losses within the three years, and deducting an average thereof for one year on the three years, in the same manner as he has averaged his profits. If that is his only loss, and the cost be 300*l.*, he will deduct 100*l.*, which he may again do for the second or third year, so long as that loss can be brought within the account of three years.

APPENDIX.

No. III.

TABLES

For Facilitating the Calculation of the Duties arising from Property, Professions, Trades and Offices, and for the Occupation of Lands, Tenements, and Hereditaments, under the Act, 6 Vict. c. 35, calculated upon every Pound, from One Pound to One Thousand Pounds, inclusive.

TABLE
FOR ASCERTAINING THE DUTIES ON
FRACTIONAL PARTS OF 20s.

Fractional Parts.	Duty at 7d. in the Pound.	Fractional Parts.	Duty at 3½d. in the Pound.
2s. 10½d. to 5s. 8½d.	1	d.	d.
5s. 8¾d. to 8s. 6¾d.	2	5s. 8¾d. to 17s. 1½d.	1
8s. 7d. to 11s. 5d.	3	17s. 1¾d. to 19s. 11¾d.	2
11s. 5½d. to 14s. 3½d.	4	20s.	3
14s. 3½d. to 17s. 1½d.	5		
17s. 1¾d. to 19s. 11¾d.	6		
20s.	7		

On Tithes leased or compounded for the duty is to be charged at the rate of 2d. in the pound.

TABLE

For calculating the Profits arising from Property, Professional Trades and Offices, at Seven-pence for every Twenty Shilling of the annual amount thereof.

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
1	0	0	7	43	1	5	1	85	2	9	7	127	3	14	1
2	0	1	2	44	1	5	8	86	2	10	2	128	3	14	8
3	0	1	9	45	1	6	3	87	2	10	9	129	3	15	3
4	0	2	4	46	1	6	10	88	2	11	4	130	3	15	10
5	0	2	11	47	1	7	5	89	2	11	11	131	3	16	5
6	0	3	6	48	1	8	0	90	2	12	6	132	3	17	0
7	0	4	1	49	1	8	7	91	2	13	1	133	3	17	7
8	0	4	8	50	1	9	2	92	2	13	8	134	3	18	2
9	0	5	3	51	1	9	9	93	2	14	3	135	3	18	9
10	0	5	10	52	1	10	4	94	2	14	10	136	3	19	4
11	0	6	5	53	1	10	11	95	2	15	5	137	3	19	11
12	0	7	0	54	1	11	6	96	2	16	0	138	4	0	6
13	0	7	7	55	1	12	1	97	2	16	7	139	4	1	1
14	0	8	2	56	1	12	8	98	2	17	2	140	4	1	8
15	0	8	9	57	1	13	3	99	2	17	9	141	4	2	3
16	0	9	4	58	1	13	10	100	2	18	4	142	4	2	10
17	0	9	11	59	1	14	5	101	2	18	11	143	4	3	5
18	0	10	6	60	1	15	0	102	2	19	6	144	4	4	0
19	0	11	1	61	1	15	7	103	3	0	1	145	4	4	7
20	0	11	8	62	1	16	2	104	3	0	8	146	4	5	2
21	0	12	3	63	1	16	9	105	3	1	3	147	4	5	9
22	0	12	10	64	1	17	4	106	3	1	10	148	4	6	4
23	0	13	5	65	1	17	11	107	3	2	5	149	4	6	11
24	0	14	0	66	1	18	6	108	3	3	0	150	4	7	6
25	0	14	7	67	1	19	1	109	3	3	7	151	4	8	1
26	0	15	2	68	1	19	8	110	3	4	2	152	4	8	8
27	0	15	9	69	2	0	3	111	3	4	9	153	4	9	3
28	0	16	4	70	2	0	10	112	3	5	4	154	4	9	10
29	0	16	11	71	2	1	5	113	3	5	11	155	4	10	5
30	0	17	6	72	2	2	0	114	3	6	6	156	4	11	0
31	0	18	1	73	2	2	7	115	3	7	1	157	4	11	7
32	0	18	8	74	2	3	2	116	3	7	8	158	4	12	2
33	0	19	3	75	2	3	9	117	3	8	3	159	4	12	9
34	0	19	10	76	2	4	4	118	3	8	10	160	4	13	4
35	1	0	5	77	2	4	11	119	3	9	5	161	4	13	11
36	1	1	0	78	2	5	6	120	3	10	0	162	4	14	6
37	1	1	7	79	2	6	1	121	3	10	7	163	4	15	1
38	1	2	2	80	2	6	8	122	3	11	2	164	4	15	8
39	1	2	9	81	2	7	3	123	3	11	9	165	4	16	3
40	1	3	4	82	2	7	10	124	3	12	4	166	4	16	10
41	1	3	11	83	2	8	5	125	3	12	11	167	4	17	5
42	1	4	6	84	2	9	0	126	3	13	6	168	4	18	0

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
169	4	18	7	221	6	8	11	273	7	19	3	325	9	9	7
170	4	19	2	222	6	9	6	274	7	19	10	326	9	10	2
171	4	19	9	223	6	10	1	275	8	0	5	327	9	10	9
172	5	0	4	224	6	10	8	276	8	1	0	328	9	11	4
173	5	0	11	225	6	11	3	277	8	1	7	329	9	11	11
174	5	1	6	226	6	11	10	278	8	2	2	330	9	12	6
175	5	2	1	227	6	12	5	279	8	2	9	331	9	13	1
176	5	2	8	228	6	13	0	280	8	3	4	332	9	13	8
177	5	3	3	229	6	13	7	281	8	3	11	333	9	14	3
178	5	3	10	230	6	14	2	282	8	4	6	334	9	14	10
179	5	4	5	231	6	14	9	283	8	5	1	335	9	15	5
180	5	5	0	232	6	15	4	284	8	5	8	336	9	16	0
181	5	5	7	233	6	15	11	285	8	6	3	337	9	16	7
182	5	6	2	234	6	16	6	286	8	6	10	338	9	17	2
183	5	6	9	235	6	17	1	287	8	7	5	339	9	17	9
184	5	7	4	236	6	17	8	288	8	8	0	340	9	18	4
185	5	7	11	237	6	18	3	289	8	8	7	341	9	18	11
186	5	8	6	238	6	18	10	290	8	9	2	342	9	19	6
187	5	9	1	239	6	19	5	291	8	9	9	343	10	0	1
188	5	9	8	240	7	0	0	292	8	10	4	344	10	0	8
189	5	10	3	241	7	0	7	293	8	10	11	345	10	1	3
190	5	10	10	242	7	1	2	294	8	11	6	346	10	1	10
191	5	11	5	243	7	1	9	295	8	12	1	347	10	2	5
192	5	12	0	244	7	2	4	296	8	12	8	348	10	3	0
193	5	12	7	245	7	2	11	297	8	13	3	349	10	3	7
194	5	13	2	246	7	3	6	298	8	13	10	350	10	4	2
195	5	13	9	247	7	4	1	299	8	14	5	351	10	4	9
196	5	14	4	248	7	4	8	300	8	15	0	352	10	5	4
197	5	14	11	249	7	5	3	301	8	15	7	353	10	5	11
198	5	15	6	250	7	5	10	302	8	16	2	354	10	6	6
199	5	16	1	251	7	6	5	303	8	16	9	355	10	7	1
200	5	16	8	252	7	7	0	304	8	17	4	356	10	7	8
201	5	17	3	253	7	7	7	305	8	17	11	357	10	8	3
202	5	17	10	254	7	8	2	306	8	18	6	358	10	8	10
203	5	18	5	255	7	8	9	307	8	19	1	359	10	9	5
204	5	19	0	256	7	9	4	308	8	19	8	360	10	10	0
205	5	19	7	257	7	9	11	309	9	0	3	361	10	10	7
206	6	0	2	258	7	10	6	310	9	0	10	362	10	11	2
207	6	0	9	259	7	11	1	311	9	1	5	363	10	11	9
208	6	1	4	260	7	11	8	312	9	2	0	364	10	12	4
209	6	1	11	261	7	12	3	313	9	2	7	365	10	12	11
210	6	2	6	262	7	12	10	314	9	3	2	366	10	13	6
211	6	3	1	263	7	13	5	315	9	3	9	367	10	14	1
212	6	3	8	264	7	14	0	316	9	4	4	368	10	14	8
213	6	4	3	265	7	14	7	317	9	4	11	369	10	15	3
214	6	4	10	266	7	15	2	318	9	5	6	370	10	15	10
215	6	5	5	267	7	15	9	319	9	6	1	371	10	16	5
216	6	6	0	268	7	16	4	320	9	6	8	372	10	17	0
217	6	6	7	269	7	16	11	321	9	7	3	373	10	17	7
218	6	7	2	270	7	17	6	322	9	7	10	374	10	18	2
219	6	7	9	271	7	18	1	323	9	8	5	375	10	19	9
220	6	8	4	272	7	18	8	324	9	9	0	376	10	19	4

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
377	10	19	11	429	12	10	3	481	14	0	7	533	15	10	11
378	11	0	6	430	12	10	10	482	14	1	2	534	15	11	6
379	11	1	1	431	12	11	5	483	14	1	9	535	15	12	1
380	11	1	8	432	12	12	0	484	14	2	4	536	15	12	8
381	11	2	3	433	12	12	7	485	14	2	11	537	15	13	3
382	11	2	10	434	12	13	2	486	14	3	6	538	15	13	10
383	11	3	5	435	12	13	9	487	14	4	1	539	15	14	5
384	11	4	0	436	12	14	4	488	14	4	8	540	15	15	0
385	11	4	7	437	12	14	11	489	14	5	3	541	15	15	7
386	11	5	2	438	12	15	6	490	14	5	10	542	15	16	2
387	11	5	9	439	12	16	1	491	14	6	5	543	15	16	9
388	11	6	4	440	12	16	8	492	14	7	0	544	15	17	4
389	11	6	11	441	12	17	3	493	14	7	7	545	15	17	11
390	11	7	6	442	12	17	10	494	14	8	2	546	15	18	6
391	11	8	1	443	12	18	5	495	14	8	9	547	15	19	1
392	11	8	8	444	12	19	0	496	14	9	4	548	15	19	8
393	11	9	3	445	12	19	7	497	14	9	11	549	16	0	3
394	11	9	10	446	13	0	2	498	14	10	6	550	16	0	10
395	11	10	5	447	13	0	9	499	14	11	1	551	16	1	5
396	11	11	0	448	13	1	4	500	14	11	8	552	16	2	0
397	11	11	7	449	13	1	11	501	14	12	3	553	16	2	7
398	11	12	2	450	13	2	6	502	14	12	10	554	16	3	2
399	11	12	9	451	13	3	1	503	14	13	5	555	16	3	9
400	11	13	4	452	13	3	8	504	14	14	0	556	16	4	4
401	11	13	11	453	13	4	3	505	14	14	7	557	16	4	11
402	11	14	6	454	13	4	10	506	14	15	2	558	16	5	6
403	11	15	1	455	13	5	5	507	14	15	9	559	16	6	1
404	11	15	8	456	13	6	0	508	14	16	4	560	16	6	8
405	11	16	3	457	13	6	7	509	14	16	11	561	16	7	3
406	11	16	10	458	13	7	2	510	14	17	6	562	16	7	10
407	11	17	5	459	13	7	9	511	14	18	1	563	16	8	5
408	11	18	0	460	13	8	4	512	14	18	8	564	16	9	0
409	11	18	7	461	13	8	11	513	14	19	3	565	16	9	7
410	11	19	2	462	13	9	6	514	14	19	10	566	16	10	2
411	11	19	9	463	13	10	1	515	15	0	5	567	16	10	9
412	12	0	4	464	13	10	8	516	15	1	0	568	16	11	4
413	12	0	11	465	13	11	3	517	15	1	7	569	16	11	11
414	12	1	6	466	13	11	10	518	15	2	2	570	16	12	6
415	12	2	1	467	13	12	5	519	15	2	9	571	16	13	1
416	12	2	8	468	13	13	0	520	15	3	4	572	16	13	8
417	12	3	3	469	13	13	7	521	15	3	11	573	16	14	3
418	12	3	10	470	13	14	2	522	15	4	6	574	16	14	10
419	12	4	5	471	13	14	9	523	15	5	1	575	16	15	5
420	12	5	0	472	13	15	4	524	15	5	8	576	16	16	0
421	12	5	7	473	13	15	11	525	15	6	3	577	16	16	7
422	12	6	2	474	13	16	6	526	15	6	10	578	16	17	2
423	12	6	9	475	13	17	1	527	15	7	5	579	16	17	9
424	12	7	4	476	13	17	8	528	15	8	0	580	16	18	4
425	12	7	11	477	13	18	3	529	15	8	7	581	16	18	11
426	12	8	6	478	13	18	10	530	15	9	2	582	16	19	6
427	12	9	1	479	13	19	5	531	15	9	9	583	17	0	1
428	12	9	8	480	14	0	0	532	15	10	4	584	17	0	8

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
585	17	1	3	637	18	11	7	689	20	1	11	741	21	12	3
586	17	1	10	638	18	12	2	690	20	2	6	742	21	12	10
587	17	2	5	639	18	12	9	691	20	3	1	743	21	12	5
588	17	3	0	640	18	13	4	692	20	3	8	744	21	14	0
589	17	3	7	641	18	13	11	693	20	4	3	745	21	14	7
590	17	4	2	642	18	14	6	694	20	4	10	746	21	15	2
591	17	4	9	643	18	15	1	695	20	5	5	747	21	15	9
592	17	5	4	644	18	15	8	696	20	6	0	748	21	16	4
593	17	5	11	645	18	16	3	697	20	6	7	749	21	16	11
594	17	6	6	646	18	16	10	698	20	7	2	750	21	17	6
595	17	7	1	647	18	17	5	699	20	7	9	751	21	18	1
596	17	7	8	648	18	18	0	700	20	8	4	752	21	18	5
597	17	8	3	649	18	18	7	701	20	8	11	753	21	19	3
598	17	8	10	650	18	19	2	702	20	9	6	754	21	19	10
599	17	9	5	651	18	19	9	703	20	10	1	755	22	0	5
600	17	10	0	652	19	0	4	704	20	10	8	756	22	1	0
601	17	10	7	653	19	0	11	705	20	11	3	757	22	1	7
602	17	11	2	654	19	1	6	706	20	11	10	758	22	2	2
603	17	11	9	655	19	2	1	707	20	12	5	759	22	2	9
604	17	12	4	656	19	2	8	708	20	13	0	760	22	3	4
605	17	12	11	657	19	3	3	709	20	13	7	761	22	3	11
606	17	13	6	658	19	3	10	710	20	14	2	762	22	4	6
607	17	14	1	659	19	4	5	711	20	14	9	763	22	5	1
608	17	14	8	660	19	5	0	712	20	15	4	764	22	5	8
609	17	15	3	661	19	5	7	713	20	15	11	765	22	6	3
610	17	15	10	662	19	6	2	714	20	16	6	766	22	6	10
611	17	16	5	663	19	6	9	715	20	17	1	767	22	7	5
612	17	17	0	664	19	7	4	716	20	17	8	768	22	8	0
613	17	17	7	665	19	7	11	717	20	18	3	769	22	8	7
614	17	18	2	666	19	8	6	718	20	18	10	770	22	9	2
615	17	18	9	667	19	9	1	719	20	19	5	771	22	9	9
616	17	19	4	668	19	9	8	720	21	0	0	772	22	10	4
617	17	19	11	669	19	10	3	721	21	0	7	773	22	10	11
618	18	0	6	670	19	10	10	722	21	1	2	774	22	11	6
619	18	1	1	671	19	11	5	723	21	1	9	775	22	12	1
620	18	1	8	672	19	12	0	724	21	2	4	776	22	12	8
621	18	2	3	673	19	12	7	725	21	2	11	777	22	13	3
622	18	2	10	674	19	13	2	726	21	3	6	778	22	13	10
623	18	3	5	675	19	13	9	727	21	4	1	779	22	14	5
624	18	4	0	676	19	14	4	728	21	4	8	780	22	15	0
625	18	4	7	677	19	14	11	729	21	5	3	781	22	15	7
626	18	5	2	678	19	15	6	730	21	5	10	782	22	16	2
627	18	5	9	679	19	16	1	731	21	6	5	783	22	16	9
628	18	6	4	680	19	16	8	732	21	7	0	784	22	17	4
629	18	6	11	681	19	17	3	733	21	7	7	785	22	17	11
630	18	7	6	682	19	17	10	734	21	8	2	786	22	18	6
631	18	8	1	683	19	18	5	735	21	8	9	787	22	19	1
632	18	8	8	684	19	19	0	736	21	9	4	788	22	19	8
633	18	9	3	685	19	19	7	737	21	9	11	789	22	0	3
634	18	9	10	686	20	0	2	738	21	10	6	790	22	0	10
635	18	10	5	687	20	0	9	739	21	11	1	791	22	1	5
636	18	11	0	688	20	1	4	740	21	11	8	792	22	2	0

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
793	23	2	7	845	24	12	11	897	26	3	3	949	27	13	7
794	23	3	2	846	24	13	6	898	26	3	10	950	27	14	2
795	23	3	9	847	24	14	1	899	26	4	5	951	27	14	9
796	23	4	4	848	24	14	8	900	26	5	0	952	27	15	4
797	23	4	11	849	24	15	3	901	26	5	7	953	27	15	11
798	23	5	6	850	24	15	10	902	26	6	2	954	27	16	6
799	23	6	1	851	24	16	5	903	26	6	9	955	27	17	1
800	23	6	8	852	24	17	0	904	26	7	4	956	27	17	8
801	23	7	3	853	24	17	7	905	26	7	11	957	27	18	3
802	23	7	10	854	24	18	2	906	26	8	6	958	27	18	10
803	23	8	5	855	24	18	9	907	26	9	1	659	27	19	5
804	23	9	0	856	24	19	4	908	26	9	8	960	28	0	0
805	23	9	7	857	24	19	11	909	26	10	3	961	28	0	7
806	23	10	2	858	25	0	6	910	26	10	10	962	28	1	2
807	23	10	9	859	25	1	1	911	26	11	5	963	28	1	9
808	23	11	4	860	25	1	8	912	26	12	0	964	28	2	4
809	23	11	11	861	25	2	3	913	26	12	7	965	28	2	11
810	23	12	6	862	25	2	10	914	26	13	2	966	28	3	6
811	23	13	1	863	25	3	5	915	26	13	9	967	28	4	1
812	23	13	8	864	25	4	0	916	26	14	4	968	28	4	8
813	23	14	3	865	25	4	7	917	26	14	11	969	28	5	3
814	23	14	10	866	25	5	2	918	26	15	6	970	28	5	10
815	23	15	5	867	25	5	9	919	26	16	1	971	28	6	5
816	23	16	0	868	25	6	4	920	26	16	8	972	28	7	0
817	23	16	7	869	25	6	11	921	26	17	3	973	28	7	7
818	23	17	2	870	25	7	6	922	26	17	10	974	28	8	2
819	23	17	9	871	25	8	1	923	26	18	5	975	28	8	9
820	23	18	4	872	25	8	8	924	26	19	0	976	28	9	4
821	23	18	11	873	25	9	3	925	26	19	7	977	28	9	11
822	23	19	6	874	25	9	10	926	27	0	2	978	28	10	6
823	24	0	1	875	25	10	5	927	27	0	9	979	28	11	1
824	24	0	8	876	25	11	0	928	27	1	4	980	28	11	8
825	24	1	3	877	25	11	7	929	27	1	11	981	28	12	3
826	24	1	10	878	25	12	2	930	27	2	6	982	28	12	10
827	24	2	5	879	25	12	9	931	27	3	1	983	28	13	5
828	24	3	0	880	25	13	4	932	27	3	8	984	28	14	0
829	24	3	7	881	25	13	11	933	27	4	3	985	28	14	7
830	24	4	2	882	25	14	6	934	27	4	10	986	28	15	2
831	24	4	9	883	25	15	1	935	27	5	5	987	28	15	9
832	24	5	4	884	25	15	8	936	27	6	0	988	28	16	4
833	24	5	11	885	25	16	3	937	27	6	7	989	28	16	11
834	24	6	6	886	25	16	10	938	27	7	2	990	28	17	6
835	24	7	1	887	25	17	5	939	27	7	9	991	28	18	1
836	24	7	8	888	25	18	0	940	27	8	4	992	28	18	8
837	24	8	3	889	25	18	7	941	27	8	11	993	28	19	3
838	24	8	10	890	25	19	2	942	27	9	6	994	28	19	10
839	24	9	5	891	25	19	9	943	27	10	1	995	29	0	5
840	24	10	0	892	26	0	4	944	27	10	8	996	29	1	0
841	24	10	7	893	26	0	11	945	27	11	3	997	29	1	7
842	24	11	2	894	26	1	6	946	27	11	10	998	29	2	2
843	24	11	9	895	26	2	1	947	27	12	5	999	29	2	9
844	24	12	4	896	26	2	8	948	27	13	0	1000	29	3	4

TABLE
FOR CALCULATING THE RATES AND DUTIES IN RESPECT OF
OCCUPATION,

*or all Lands, Tenements, and Hereditaments, in England, at
Three-pence Halfpenny for every Twenty Shillings of the annual
value thereof.*

£	£ s. d.	£	£ s. d.	£	£ s. d.	£	£ s. d.
1	0 0 3	43	0 12 6	85	1 4 9	127	1 17 0
2	0 0 7	44	0 12 10	86	1 5 1	128	1 17 4
3	0 0 10	45	0 13 1	87	1 5 4	129	1 17 7
4	0 1 2	46	0 13 5	88	1 5 8	130	1 17 11
5	0 1 5	47	0 13 8	89	1 5 11	131	1 18 2
6	0 1 9	48	0 14 0	90	1 6 3	132	1 18 6
7	0 2 0	49	0 14 3	91	1 6 6	133	1 18 9
8	0 2 4	50	0 14 7	92	1 6 10	134	1 19 1
9	0 2 7	51	0 14 10	93	1 7 1	135	1 19 4
10	0 2 11	52	0 15 2	94	1 7 5	136	1 19 8
11	0 3 2	53	0 15 5	95	1 7 8	137	1 19 11
12	0 3 6	54	0 15 9	96	1 8 0	138	2 0 3
13	0 3 9	55	0 16 0	97	1 8 3	139	2 0 6
14	0 4 1	56	0 16 4	98	1 8 7	140	2 0 10
15	0 4 4	57	0 16 7	99	1 8 10	141	2 1 1
16	0 4 8	58	0 16 11	100	1 9 2	142	2 1 5
17	0 4 11	59	0 17 2	101	1 9 5	143	2 1 8
18	0 5 3	60	0 17 6	102	1 9 9	144	2 2 0
19	0 5 6	61	0 17 9	103	1 10 0	145	2 2 3
20	0 5 10	62	0 18 1	104	1 10 4	146	2 2 7
21	0 6 1	63	0 18 4	105	1 10 7	147	2 2 10
22	0 6 5	64	0 18 8	106	1 10 11	148	2 3 2
23	0 6 8	65	0 18 11	107	1 11 2	149	2 3 5
24	0 7 0	66	0 19 3	108	1 11 6	150	2 3 9
25	0 7 3	67	0 19 6	109	1 11 9	151	2 4 0
26	0 7 7	68	0 19 10	110	1 12 1	152	2 4 4
27	0 7 10	69	1 0 1	111	1 12 4	153	2 4 7
28	0 8 2	70	1 0 5	112	1 12 8	154	2 4 11
29	0 8 5	71	1 0 8	113	1 12 11	155	2 5 2
30	0 8 9	72	1 1 0	114	1 13 3	156	2 5 6
31	0 9 0	73	1 1 3	115	1 13 6	157	2 5 9
32	0 9 4	74	1 1 7	116	1 13 10	158	2 6 1
33	0 9 7	75	1 1 10	117	1 14 1	159	2 6 4
34	0 9 11	76	1 2 2	118	1 14 5	160	2 6 8
35	0 10 2	77	1 2 5	119	1 14 8	161	2 6 11
36	0 10 6	78	1 2 9	120	1 15 0	162	2 7 3
37	0 10 9	79	1 3 0	121	1 15 3	163	2 7 6
38	0 11 1	80	1 3 4	122	1 15 7	164	2 7 10
39	0 11 4	81	1 3 7	123	1 15 10	165	2 8 1
40	0 11 8	82	1 3 11	124	1 16 2	166	2 8 5
41	0 11 11	83	1 4 2	125	1 16 5	167	2 8 8
42	0 12 3	84	1 4 6	126	1 16 9	168	2 9 0

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
169	2	9	3	221	3	4	5	273	3	19	7	325	4	14	9
170	2	9	7	222	3	4	9	274	3	19	11	326	4	15	1
171	2	9	10	223	3	5	0	275	4	0	2	327	4	15	4
172	2	10	2	224	3	5	4	276	4	0	6	328	4	15	8
173	2	10	5	225	3	5	7	277	4	0	9	329	4	15	11
174	2	10	9	226	3	5	11	278	4	1	1	330	4	16	3
175	2	11	0	227	3	6	2	279	4	1	4	331	4	16	6
176	2	11	4	228	3	6	6	280	4	1	8	332	4	16	10
177	2	11	7	229	3	6	9	281	4	1	11	333	4	17	1
178	2	11	11	230	3	7	1	282	4	2	3	334	4	17	5
179	2	12	2	231	3	7	4	283	4	2	6	335	4	17	8
180	2	12	6	232	3	7	8	284	4	2	10	336	4	18	0
181	2	12	9	233	3	7	11	285	4	3	1	337	4	18	3
182	2	13	1	234	3	8	3	286	4	3	5	338	4	18	7
183	2	13	4	235	3	8	6	287	4	3	8	339	4	18	10
184	2	13	8	236	3	8	10	288	4	4	0	340	4	19	2
185	2	13	11	237	3	9	1	289	4	4	3	341	4	19	5
186	2	14	3	238	3	9	5	290	4	4	7	342	4	19	9
187	2	14	6	239	3	9	8	291	4	4	10	343	5	0	0
188	2	14	10	240	3	10	0	292	4	5	2	344	5	0	4
189	2	15	1	241	3	10	3	293	4	5	5	345	5	0	7
190	2	15	5	242	3	10	7	294	4	5	9	346	5	0	11
191	2	15	8	243	3	10	10	295	4	6	0	347	5	1	2
192	2	16	0	244	3	11	2	296	4	6	4	348	5	1	6
193	2	16	3	245	3	11	5	297	4	6	7	349	5	1	9
194	2	16	7	246	3	11	9	298	4	6	11	350	5	2	1
195	2	16	10	247	3	12	0	299	4	7	2	351	5	2	4
196	2	17	2	248	3	12	4	300	4	7	6	352	5	2	8
197	2	17	5	249	3	12	7	301	4	7	9	353	5	2	11
198	2	17	9	250	3	12	11	302	4	8	1	354	5	3	3
199	2	18	0	251	3	13	2	303	4	8	4	355	5	3	6
200	2	18	4	252	3	13	6	304	4	8	8	356	5	3	10
201	2	18	7	253	3	13	9	305	4	8	11	357	5	4	1
202	2	18	11	254	3	14	1	306	4	9	3	358	5	4	5
203	2	19	2	255	3	14	4	307	4	9	6	359	5	4	8
204	2	19	6	256	3	14	8	308	4	9	10	360	5	5	0
205	2	19	9	257	3	14	11	309	4	10	1	361	5	5	3
206	3	0	1	258	3	15	3	310	4	10	5	362	5	5	7
207	3	0	4	259	3	15	6	311	4	10	8	363	5	5	10
208	3	0	8	260	3	15	10	312	4	11	0	364	5	6	2
209	3	0	11	261	3	16	1	313	4	11	3	365	5	6	5
210	3	1	3	262	3	16	5	314	4	11	7	366	5	6	9
211	3	1	6	263	3	16	8	315	4	11	10	367	5	7	0
212	3	1	10	264	3	17	0	316	4	12	2	368	5	7	4
213	3	2	1	265	3	17	3	317	4	12	5	369	5	7	7
214	3	2	5	266	3	17	7	318	4	12	9	370	5	7	11
215	3	2	8	267	3	17	10	319	4	13	0	371	5	8	2
216	3	3	0	268	3	18	2	320	4	13	4	372	5	8	6
217	3	3	3	269	3	18	5	321	4	13	7	373	5	8	9
218	3	3	7	270	3	18	9	322	4	13	11	374	5	9	1
219	3	3	10	271	3	19	0	323	4	14	2	375	5	9	4
220	3	4	2	272	3	19	4	324	4	14	6	376	5	9	8

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
377	5	9	11	429	6	5	1	481	7	0	3	533	7	15	5
378	5	10	3	430	6	5	5	482	7	0	7	534	7	15	9
379	5	10	6	431	6	5	8	483	7	0	10	535	7	16	0
380	5	10	10	432	6	6	0	484	7	1	2	536	7	16	4
381	5	11	1	433	6	6	3	485	7	1	5	537	7	16	7
382	5	11	5	434	6	6	7	486	7	1	9	538	7	16	11
383	5	11	8	435	6	6	10	487	7	2	0	539	7	17	2
384	5	12	0	436	6	7	2	488	7	2	4	540	7	17	6
385	5	12	3	437	6	7	5	489	7	2	7	541	7	17	9
386	5	12	7	438	6	7	9	490	7	2	11	542	7	18	1
387	5	12	10	439	6	8	0	491	7	3	2	543	7	18	4
388	5	13	2	440	6	8	4	492	7	3	6	544	7	18	8
389	5	13	5	441	6	8	7	493	7	3	9	545	7	18	11
390	5	13	9	442	6	8	11	494	7	4	1	546	7	19	3
391	5	14	0	443	6	9	2	495	7	4	4	547	7	19	6
392	5	14	4	444	6	9	6	496	7	4	8	548	7	19	10
393	5	14	7	445	6	9	9	497	7	4	11	549	8	0	1
394	5	14	11	446	6	10	1	498	7	5	3	550	8	0	5
395	5	15	2	447	6	10	4	499	7	5	6	551	8	0	8
396	5	15	6	448	6	10	8	500	7	5	10	552	8	1	0
397	5	15	9	449	6	10	11	501	7	6	1	553	8	1	3
398	5	16	1	450	6	11	3	502	7	6	5	554	8	1	7
399	5	16	4	451	6	11	6	503	7	6	8	555	8	1	10
400	5	16	8	452	6	11	10	504	7	7	0	556	8	2	2
401	5	16	11	453	6	12	1	505	7	7	3	557	8	2	5
402	5	17	3	454	6	12	5	506	7	7	7	558	8	2	9
403	5	17	6	455	6	12	8	507	7	7	10	559	8	3	0
404	5	17	10	456	6	13	0	508	7	8	2	560	8	3	4
405	5	18	1	457	6	13	3	509	7	8	5	561	8	3	7
406	5	18	5	458	6	13	7	510	7	8	9	562	8	3	11
407	5	18	8	459	6	13	10	511	7	9	0	563	8	4	2
408	5	19	0	460	6	14	2	512	7	9	4	564	8	4	6
409	5	19	3	461	6	14	5	513	7	9	7	565	8	4	9
410	5	19	7	462	6	14	9	514	7	9	11	566	8	5	1
411	5	19	10	463	6	15	0	515	7	10	2	567	8	5	4
412	6	0	2	464	6	15	4	516	7	10	6	568	8	5	8
413	6	0	5	465	6	15	7	517	7	10	9	569	8	5	11
414	6	0	9	466	6	15	11	518	7	11	1	570	8	6	3
415	6	1	0	467	6	16	2	519	7	11	4	571	8	6	6
416	6	1	4	468	6	16	6	520	7	11	8	572	8	6	10
417	6	1	7	469	6	16	9	521	7	11	11	573	8	7	1
418	6	1	11	470	6	17	1	522	7	12	3	574	8	7	5
419	6	2	2	471	6	17	4	523	7	12	6	575	8	7	8
420	6	2	6	472	6	17	8	524	7	12	10	576	8	8	0
421	6	2	9	473	6	17	11	525	7	13	1	577	8	8	3
422	6	3	1	474	6	18	3	526	7	13	5	578	8	8	7
423	6	3	4	475	6	18	6	527	7	13	8	579	8	8	10
424	6	3	8	476	6	18	10	528	7	14	0	580	8	9	2
425	6	3	11	477	6	19	1	529	7	14	3	581	8	9	5
426	6	4	3	478	6	19	5	530	7	14	7	582	8	9	9
427	6	4	6	479	6	19	8	531	7	14	10	583	8	10	0
428	6	4	10	480	7	0	0	532	7	15	2	584	8	10	4

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
585	8	10	7	637	9	5	9	689	10	0	11	741	10	16	1
586	8	10	11	638	9	6	1	690	10	1	3	742	10	16	5
587	8	11	2	639	9	6	4	691	10	1	6	743	10	16	8
588	8	11	6	640	9	6	8	692	10	1	10	744	10	17	0
589	8	11	9	641	9	6	11	693	10	2	1	745	10	17	3
590	8	12	1	642	9	7	3	694	10	2	5	746	10	17	7
591	8	12	4	643	9	7	6	695	10	2	8	747	10	17	10
592	8	12	8	644	9	7	10	696	10	3	0	748	10	18	2
593	8	12	11	545	9	8	1	697	10	3	3	749	10	18	5
594	8	13	3	646	9	8	5	698	10	3	7	750	10	18	9
595	8	13	6	647	9	8	8	699	10	3	10	751	10	19	0
596	8	13	10	648	9	9	0	700	10	4	2	752	10	19	4
597	8	14	1	649	9	9	3	701	10	4	5	753	10	19	7
598	8	14	5	650	9	9	7	702	10	4	9	754	10	19	11
599	8	14	8	651	9	9	10	703	10	5	0	755	11	0	2
600	8	15	0	652	9	10	2	704	10	5	4	756	11	0	6
601	8	15	3	653	9	10	5	705	10	5	7	757	11	0	9
602	8	15	7	654	9	10	9	706	10	5	11	758	11	1	1
603	8	15	10	655	9	11	0	707	10	6	2	759	11	1	4
604	8	16	2	656	9	11	4	708	10	6	6	760	11	1	8
605	8	16	5	657	9	11	7	709	10	6	9	761	11	1	11
606	8	16	9	658	9	11	11	710	10	7	1	762	11	2	3
607	8	17	0	659	9	12	2	711	10	7	4	763	11	2	6
608	8	17	4	660	9	12	6	712	10	7	8	764	11	2	10
609	8	17	7	661	9	12	9	713	10	7	11	765	11	3	1
610	8	17	11	662	9	13	1	714	10	8	3	766	11	3	5
611	8	18	2	663	9	13	4	715	10	8	6	767	11	3	8
612	8	18	6	664	9	13	8	716	10	8	10	768	11	4	0
613	8	18	9	665	9	13	11	717	10	9	1	769	11	4	3
614	8	19	1	666	9	14	3	718	10	9	5	770	11	4	7
615	8	19	4	667	9	14	6	719	10	9	8	771	11	4	10
616	8	19	8	668	9	14	10	720	10	10	0	772	11	5	2
617	8	19	11	669	9	15	1	721	10	10	3	773	11	5	5
618	9	0	3	670	9	15	5	722	10	10	7	774	11	5	9
619	9	0	6	671	9	15	8	723	10	10	10	775	11	6	0
620	9	0	10	672	9	16	0	724	10	11	2	776	11	6	4
621	9	1	1	673	9	16	3	725	10	11	5	777	11	6	7
622	9	1	5	674	9	16	7	726	10	11	9	778	11	6	11
623	9	1	8	675	9	16	10	727	10	12	0	779	11	7	2
624	9	2	0	676	9	17	2	728	10	12	4	780	11	7	6
625	9	2	3	677	9	17	5	729	10	12	7	781	11	7	9
626	9	2	7	678	9	17	9	730	10	12	11	782	11	8	1
627	9	2	10	679	9	18	0	731	10	13	2	783	11	8	4
628	9	3	2	680	9	18	4	732	10	13	6	784	11	8	8
629	9	3	5	681	9	18	7	733	10	13	9	785	11	8	11
630	9	3	9	682	9	18	11	734	10	14	1	786	11	9	3
631	9	4	0	683	9	19	2	735	10	14	4	787	11	9	6
632	9	4	4	684	9	19	6	736	10	14	8	788	11	9	10
633	9	4	7	685	9	19	9	737	10	14	11	789	11	10	1
634	9	4	11	686	10	0	1	738	10	15	3	790	11	10	5
635	9	5	2	687	10	0	4	739	10	15	6	791	11	10	8
636	9	5	6	688	10	0	8	740	10	15	10	792	11	11	0

£	£	s.	d.	£	£	s.	d.	£	£	s.	d.	£	£	s.	d.
793	11	11	3	845	12	6	5	897	13	1	7	949	13	16	9
794	11	11	7	846	12	6	9	898	13	1	11	950	13	17	1
795	11	11	10	847	12	7	0	899	13	2	2	951	13	17	4
796	11	12	2	848	12	7	4	900	13	2	6	952	13	17	8
797	11	12	5	849	12	7	7	901	13	2	9	953	13	17	11
798	11	12	9	850	12	7	11	902	13	3	1	954	13	18	3
799	11	13	0	851	12	8	2	903	13	3	4	955	13	18	6
800	11	13	4	852	12	8	6	904	13	3	8	956	13	18	10
801	11	13	7	853	12	8	9	905	13	3	11	957	13	19	1
802	11	13	11	854	12	9	1	906	13	4	3	958	13	19	5
803	11	14	2	855	12	9	4	907	13	4	6	959	13	19	8
804	11	14	6	856	12	9	8	908	13	4	10	960	14	0	0
805	11	14	9	857	12	9	11	909	13	5	1	961	14	0	3
806	11	15	1	858	12	10	3	910	13	5	5	962	14	0	7
807	11	15	4	859	12	10	6	911	13	5	9	963	14	0	10
808	11	15	8	860	12	10	10	912	13	6	0	964	14	1	2
809	11	15	11	861	12	11	1	913	13	6	3	965	14	1	5
810	11	16	3	862	12	11	5	914	13	6	7	966	14	1	9
811	11	16	6	863	12	11	8	915	13	6	10	967	14	2	0
812	11	16	10	864	12	12	0	916	13	7	2	968	14	2	4
813	11	17	1	865	12	12	3	917	13	7	5	969	14	2	7
814	11	17	5	866	12	12	7	918	13	7	9	970	14	2	11
815	11	17	8	867	12	12	10	919	13	8	0	971	14	3	2
816	11	18	0	868	12	13	2	920	13	8	4	972	14	3	6
817	11	18	3	869	12	13	5	921	13	8	7	973	14	3	9
818	11	18	7	870	12	13	9	922	13	8	11	974	14	4	1
819	11	18	10	871	12	14	0	923	13	9	2	975	14	4	4
820	11	19	2	872	12	14	4	924	13	9	6	976	14	4	8
821	11	19	5	873	12	14	7	925	13	9	9	977	14	4	11
822	11	19	9	874	12	14	11	926	13	10	1	978	14	5	3
823	12	0	0	875	12	15	2	927	13	10	4	979	14	5	6
824	12	0	4	876	12	15	6	928	13	10	8	980	14	5	10
825	12	0	7	877	12	15	9	929	13	10	11	981	14	6	1
826	12	0	11	878	12	16	1	930	13	11	3	982	14	6	5
827	12	1	2	879	12	16	4	931	13	11	6	983	14	6	8
828	12	1	6	880	12	16	8	932	13	11	10	984	14	7	0
829	12	1	9	881	12	16	11	933	13	12	1	985	14	7	3
830	12	2	1	882	12	17	3	934	13	12	5	986	14	7	7
831	12	2	4	883	12	17	6	935	13	12	8	987	14	7	10
832	12	2	8	884	12	17	10	936	13	13	0	988	14	8	2
833	12	2	11	885	12	18	1	937	13	13	3	989	14	8	5
834	12	3	3	886	12	18	5	938	13	13	7	990	14	8	9
835	12	3	6	887	12	18	8	939	13	13	10	991	14	9	0
836	12	3	10	888	12	19	0	940	13	14	2	992	14	9	4
837	12	4	1	889	12	19	3	941	13	14	5	993	14	9	7
838	12	4	5	890	12	19	7	942	13	14	9	994	14	9	11
839	12	4	8	891	12	19	10	943	13	15	0	995	14	10	2
840	12	5	0	892	13	0	2	944	13	15	4	996	14	10	6
841	12	5	3	893	13	0	5	945	13	15	7	997	14	10	9
842	12	5	7	894	13	0	9	946	13	15	11	998	14	11	1
843	12	5	10	895	13	1	0	947	13	16	2	999	14	11	4
844	12	6	2	896	13	1	4	948	13	16	6	1000	14	11	*



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OCCUPATION OF LANDS, TENEMENTS

LITERATURE,

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From one found to one thousand, seven hundred.

LONDRES